The Solicitors' Journal

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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Late W. M. Fawcett.

WE RECORD with deep regret the death of Mr. W. M. FAWCETT. For forty years he was the editor of this journal, and it owed very much to his unfailing judgment and unremitting care. His aim was to make it serve the best interests of the profession—of the bar as well as of solicitors—and to maintain a high standard in the study and exposition of the law. In this we believe he succeeded. He died suddenly at Lincoln's-inn from heart failure on Thursday afternoon with the proofs of this week's issue still on his table. As a conveyancer he attained high rank and was well known for the accuracy and soundness of his work. From an intimate knowledge of many years we can testify to the grasp of principle and to the painstaking industry which produced this result. In private life he won sincere affection and esteem. This journal, as well as his many clients and friends, will be the poorer for his loss.

The Council's Reply to the Land Registry Advertisement.

WE PRINTED a month ago (p. 562, *ante*) the memorandum recently issued by the Registrar of the Land Registry, in praise of his department. This week we print some observations in reply by the Council of the Law Society. As a matter of fact, the registrar's action was singularly ill-timed, and he has laid himself open to easy refutation. It is hardly suitable for a department which exists solely by compulsion, and which a Royal Commission has recently reported to be working under a defective system, to advertise its wares. This is partly a matter of taste and partly of tactics. As regards taste, we should be extremely sorry to say anything to hurt the susceptibilities of the registrar, who carries out the duties of a difficult position with uniform courtesy; but we could wish he had not entered into competition with the Public Trustee in the art of advertisement. As regards tactics, the object of the registrar is to make his system go a little faster. Even compulsion is not enough, for this applies only to London, and only on the occasion of the purchase of land, and there is an obstinate refusal on the part of the country generally

to ask for an extension of the system. But it may be questioned whether it is good policy for the head of a department to seek to go behind the report of a Royal Commission, and to pose before the public as though his department had not been tried and found wanting. However, the registrar is best entitled to judge as to the wisdom of his own policy, and we cannot profess to be sorry that it leads him into an awkward position.

Simplification of the Law as the True Policy.

THE OBSERVATIONS issued by the Council of the Law Society point out that the memorandum, although bearing the semblance of an official document, is in fact an expression of the personal views of the registrar, and is in conflict with the views of some of the most eminent conveyancing counsel, and also with the opinions of the great majority of solicitors who have had practical experience of the existing system of registration. Moreover, the nature of the report of the Royal Commission requires that any question of the further extension of the system should remain in abeyance. The system, reported to be imperfect, requires to be amended, and the amended system requires to be subjected to the test of experience, before anything is done to bring more land under it. But the registrar's memorandum, as the Council point out, ignores both the evidence before the commission and the report of the commissioners. With an adverse verdict against him, he poses as though his department had left the court without a stain upon its character. We ourselves remarked, on the appearance of the memorandum, that it was an ingenious attempt to put before the public the merits of registration without any mention of the defects to which the report had called attention; and hardly any other view of it is possible. The Council of the Law Society point out other matters in which the registrar's remarks require to be corrected. Cheapness and simplicity in dealings with land are excellent things, but the comparison between the costs off the register and those on the register must be fair, and it must not be assumed that simplicity is the sole property of the registry. As to expense, the Council characterize the registrar's memorandum as misleading. It overlooks the fact that legal advice is usually required in respect of dealings in land, whether on or off the register, and this advice must be paid for; and it assumes that the scale fee is the standard by which solicitors in general are paid. If the comparison is fairly made between solicitors' remuneration and that of the Land Registry and of other agents employed in dealing with land, solicitors will not be found to be overpaid. And true simplicity of title can be attained as little on the register as off it, so long as the law of real property remains in its present state. The Council properly make this point a leading feature in their observations. To the well-regulated mind the study of the law of real property is no doubt an abiding joy; to the practical man, who desires to see the transfer of land made easy and simple, the rules and subtleties which have come down from bye-gone ages have a different appearance. Much that is interesting will go when the law of real property is assimilated to the law of personal property; but it is this radical change which the Council suggest as the first step towards any real simplification. The registrar's memorandum, they point out, is *ex parte* and unauthoritative. The real question now is to consider what should be done, in view of the report of the Royal Commission. Amendment of the law to some extent there must be. The Council recommend that it should be thorough, and in this they are taking a wise and more public-spirited course than the registrar with his advertisement of an imperfect system.

The Absence of Counsel.

NEITHER BRANCH of the profession is likely to endorse the attitude adopted by Mr. Justice RIDLEY towards the parties in a case which came before him last week. A prior case in the judge's list for the day broke down or was settled unexpectedly, and when the next case was called counsel on both sides had not arrived in court, so that the judge had to wait for a few minutes while they were being fetched from elsewhere. Such an incident is, of course, sometimes unavoidable in actual practice; counsel frequently have cases in two courts at the same time, and, even when this is not the case, a busy practitioner cannot, as a rule, afford to waste his time as an idle spectator in court; he has pleadings to settle or an opinion to draft in chambers. The usual practice is for counsel's clerk to watch the work of the court, note the moment when the preceding case is obviously coming to a close, and then go off to fetch his principal. This saves the time of everybody, and seldom results in any actual delay; but, of course cases in front sometimes disappear unexpectedly from the list and upset the calculations of counsel's clerk. To expect counsel to waste hours, sometimes days, in court merely in order to avoid the remote danger of such a *contretemps* occurring is neither just nor reasonable. In the Court of Appeal, or the Divisional Court, where a case often appears in the list every day for a fortnight before it is actually reached, such a waste of the time of eminent King's counsel or busy juniors would be simply lamentable. As a rule, judges who themselves have had a large and recent practice at the Bar, recognize to the full the difficulties of counsel, and exhibit a courteous patience when an interval of two or three minutes elapses between the conclusion of one hearing and the commencement of another; possibly, Mr. Justice RIDLEY'S impatience and resentment in the case to which we have referred may be explained by the fact that his lordship had not been in practice at the bar for many years before his elevation to the bench; and during his tenure of the office of Official Referee, from which he was so unexpectedly promoted to the bench, had little opportunity of becoming acquainted with the burdens which beset the path of a counsel in large practice.

Unqualified Person Acting as Solicitor.

WE RECENTLY had occasion to comment on the case of *Re Hurst & Middleton (Limited)* (*ante*, p. 512). It will be remembered that the question there raised was whether an unqualified person who acted as a solicitor came within the summary jurisdiction exercised over solicitors as officers of the court, so as to enable the court to make a summary order against him for payment of money received for his client. It had previously been held by a Divisional Court, in *Re Hulm & Lewis* (1892, 2 Q. B. 261), that a person who pretended to be a solicitor, though not in fact one, was amenable to the jurisdiction; and in *Re Hurst & Middleton (Limited)* EVE, J., went a little further, and held that an unqualified person who merely acted as a solicitor, though he did not in fact pretend or hold himself out to be one, was subject to the disciplinary jurisdiction of the court. The latter decision has now been reviewed by the Court of Appeal, and has been reversed (see the report elsewhere). FARWELL, L.J., said he was unable to see any ground on which the court could exercise the summary jurisdiction which it had over its own officers against a man who was not its officer, and who had not acted in the particular matter in such a way as to get money or property by holding himself out as such an officer. The appellant had simply acted on behalf of the solicitor on the record; he did not obtain possession of the money by holding himself out as a solicitor, but the money was paid to him as representing the solicitor on the record. The Court of Appeal did not throw any doubt on the correctness of the decision in *Re Hulm & Lewis (ubi supra)*, which, it said, decided that a man who acted as a solicitor, and obtained orders which he could only have got in that capacity, was estopped from denying that he was what he pretended to be. It seems, therefore, that the jurisdiction is now more clearly defined. It does not extend beyond solicitors or other officers of the court, except in cases where a person is estopped in the manner above indicated from denying that he is a solicitor.

The Priorities of Debenture Holders and Mortgagees.

A POSITION of some technical difficulty arises when a company which has issued debentures precluding it from creating specific charges so as to rank in front of the debentures, purchases property and leaves a part of the purchase-money on mortgage, or obtains from a third person the means of completing a purchase and gives him a mortgage on the property to secure his advance. The technical effect in each case is that the company becomes the owner of property which is thereupon subject to the debentures, and that it creates a mortgage on the property which, according to the terms of the debentures, cannot have

priority over them. Of course, the priority of the equitable charge created by the debentures depends, as against a legal mortgagee, on whether he has notice of them and of their contents; and although registration of the debentures seems to be notice of their existence, it is not notice of the special provisions contained in them: *English & Scottish Mercantile Investment Co.* v. *Brunton* (1892, 2 Q. B. 700), *Wilson* v. *Kelland* (1910, 2 Ch. 306). But, apart from notice, it is obvious that, in the cases referred to, the person who enables the company to make the purchase, whether he is the vendor to the company or not, has substantially the right to be preferred to the debenture-holders, and it is now clear that this substantial right will be recognized. In *Wilson* v. *Kelland* (*supra*), the vendor left part of the money on mortgage, taking a reconveyance from the company by way of legal mortgage. Notwithstanding that this, apparently, merged his lien for unpaid purchase money, EVE, J., held that the debenture holders did not obtain priority. The equity of the debenture-holders, he said, was throughout subject to the paramount equity of the unpaid vendors. This, perhaps, overlooks the fact that the equity may have merged in the legal security, and the recent decision of the Court of Appeal in *Manks* v. *Whiteley* (1912, 1 Ch. 735), shews how disastrous merger may be, when the appropriate conveyancing for keeping alive a charge has not been adopted. In the recent case of *Re Connolly Brothers* (1912, 2 Ch. 25) the Court of Appeal have adopted the safer ground that, where the company does not find the whole of the money to complete the purchase, it does not, in effect, become entitled to anything more than the equity of redemption, and it is only upon this that the charge of the debenture-holders can attach. Hence they are necessarily postponed to the mortgagee. In this case the mortgagee was not the vendor, but a third person who advanced to the company the money required to complete the purchase. Perhaps this is not so clear a case as that of a vendor, but the principle is the same, and the debenture-holders are not allowed to appropriate the money which others have put into the property.

The Expulsion of a Trade Union Member.

BY HIS decision in the recent case of *Luby* v. *Warwickshire Miners' Association* (*Times*, July 3rd), Mr. Justice NEVILLE has carried one stage farther the doctrine that in certain cases the court can prevent a trade union from expelling a member without just cause. The facts of the case are simple enough: the plaintiff, a checkweighman and a member of the defendant association, had been summarily expelled by a resolution of the executive committee, who returned to him his entrance-fee and contributions. His actual loss, however, was greater than the mere loss of his right to possible future benefits, for his expulsion from the society would render him ineligible for the employment of a checkweighman. The actual cause of expulsion, according to the defendant union, was that he improperly detained certain of their books, spoke disrespectfully of the committee, and generally was a disloyal member of the union. Some doubt arose as to whether or not the committee had any right to expel under their rules, but if they had such right under rule 63, they had admittedly not proceeded under that rule nor given the plaintiff the benefit of its procedure. Such being the fact, it is settled law that in the case of any ordinary club the court would issue an injunction restraining the union from expelling the plaintiff; a club has an absolute discretion to expel a member if it thinks fit, but it must obey its own procedure and the dictates of "natural justice" by giving the offender a trial before it exercises that discretion: *Dawkins* v. *Antrobus* (1881, 17 Ch. D. 615), *Fisher* v. *Keane* (1878, 11 Ch. D. 353), and *Labouchere* v. *Wharncliffe* (1879, 13 Ch. D. 346). A trade union, however, is in a peculiar position; it has statutory protection against interference by the court on behalf of a member improperly expelled (section 4 of the Trade Union Act, 1871) *unless the trade union was quite legal at common law.* If illegal at common law, and therefore only recognized by the law because it is registered under the Acts of 1871 and 1876, then these statutes protect it against any interference of the court with its internal affairs; but if it is quite legal at common law, and therefore does not depend for its legal existence on registration under those Acts, then the court can protect its members from *ultra vires* or oppressive treatment by their fellow-members: *Gosney* v. *British Trade and Provident Society* (1909, 1 K. B. 901).

When is a Trade Union an Illegal Body?

AFTER THE decision of the case just quoted it was supposed, at first, that only trade unions which abstained from interference in industrial disputes, and confined their activities to provident objects, could claim to have been legal societies at common law; but in *Russell* v. *Amalgamated Society of Carpenters and Joiners* (1910, 1 K. B. 506), the Court of Appeal decided that it must look to the rules of the society, and discover whether any rule is clearly in restraint of trade or otherwise unlawful, in order to ascertain whether or not the society is at common law an illegal combination. Then in 1911 it was decided, in *Osborne* v. *Amalgamated Society of Railway Servants* (1911, 1 Ch. 540), that a trade union is not necessarily in restraint of trade or illegal merely because it contains provisions for mutual aid during a strike; such conduct would not have been a criminal conspiracy at common law. The result of that decision is that, in the absence of some rule giving the committee power to order a strike of their own motion, without the consent of the men, or some *positive* interference with a member's right to work in defiance of a strike ordered by the society, a trade union is not to be regarded as illegal at common law; the mere *negative* refusal of benefits to a non striker is not enough to make it so. In the present case the society had no rule which made it illegal within the principle of the last-mentioned case, and accordingly—in order to evade liability to interference by the court—its legal advisers were compelled to seek for some other evidence of common law illegality in its constitution. This they ingeniously discovered in the fact that the society is divided into branches and delegates—a mode of constituting clubs which marked the secret societies of Jacobin days, and hence led the Legislature to declare any club so constituted illegal by two anti-Jacobin statutes, the Unlawful Societies Act of 1799, and the Seditious Meetings Act, 1817. Mr. Justice NEVILLE, however, held that modern industrial and commercial legislation had impliedly repealed those statutes, and that, therefore, the mere fact that the association was divided into branches which sent delegates to a central body, did not make it an illegal body. He accordingly treated it as a lawful combination at common law, so that it was not entitled to the immunity from legal process enacted by section 4 of the Act of 1871, and he granted to the defendant an injunction restraining his expulsion.

The National Insurance Act.

WE UNDERSTAND that one of the numerous questions which have arisen under the National Insurance Act, 1911, is as to the legal status of the "insurance committees" referred to in the Act. By section 14, sickness benefit, disablement benefit, and maternity benefit are to be administered, in the case of insured persons who are members of an approved society, by and through the society or a branch thereof, and in other cases by and through the insurance committees. By sub-section 3, the insurance committee shall, subject to the approval of the insurance commissioners, make rules "... with regard to the administration of benefits by the committee." The constitution of the committee is regulated by section 59. An insurance committee is to be constituted for every county and county borough. Every such committee is to consist of such number of members as the insurance commissioners, having regard to the circumstances of each case, determine, but in no case less than forty or more than eighty. The Act also provides that insurance committees are to make arrangements for the purpose of administering medical benefit with duly qualified medical practitioners; to make arrangements for the administration of sanatorium benefit; to make provision for giving lectures, and for the publication of information on questions relating to health; and to make reports as to the health of insured persons within the county or county borough as may be prescribed. Express provision is also made for the income and expenses of the committees. But we have been unable to find any provision extending to these organizations the status of corporations, whereby difficult questions with regard to contracts and agency might be avoided. It is, in the

nature of things, impossible that all the members of these associations should directly take part in every act necessary for carrying out the purposes of the association, and they must in any event arrange for the appointment of officers for doing most of the acts necessary for these purposes.

Substituted Executors.

A TESTATOR frequently finds it necessary to alter by a codicil the appointment of executors which he has made by his will, and this may be done by appointing the substituted executor, and directing that his name shall be read throughout the will in the place of the original name. This, however, assumes that the original executor was named in the will only in that capacity. If he is also named as a beneficiary, it is expedient that the benefits so given to him should be expressly noticed, and either altered or preserved by the codicil as the testator intends. But such a precaution is not essential, and, as recent decisions shew, the court will not readily deprive an executor-beneficiary of his benefits under the will simply because another executor has been substituted with a general clause for substitution of name. In *Re Freeman* (1910, 1 Ch. 681) the literal construction of the clause substituting the name of the new executor for that of the original executor would have been to transfer to him a share of residue, and the Court of Appeal, affirming JOYCE, J., held that this construction was too foreign to the object of the change of executor for effect to be given to it. Incidentally, the Master of the Rolls pointed out that a legacy given to the wife of the original executor would also be transferred to the wife of the new one. A somewhat similar restriction has been placed on the substitution clause by EVE, J., in *Re Mellor* (*ante*, p. 596). A testatrix appointed two trustees and gave to each a legacy of £500 and an annuity of £50 during the continuance of the trusts. By a codicil she revoked the appointment of one trustee and substituted another in his place, giving him a legacy of £50 for his trouble, and declaring that his name should be substituted throughout the will. This, if strictly acted on, would have given him also the legacy of £500. The learned judge held, however, that the intention was to substitute the new trustee with his £50 legacy for the old trustee with £500, and hence, notwithstanding the clause, the new trustee had to be content with £50 for his legacy, though he was also entitled to the annuity.

The Rights of Preference Shareholders.

THE RECENT decision of the Court of Appeal in *Will* v. *The United Lankat Plantations Co.* (See page 648) deals with an interesting point as to the rights of preference shareholders in respect of dividend. Usually, when the regulations of a company provide for the issue of preference shares, they state that a cumulative dividend at a specified rate is payable, and they also provide expressly that the preference shareholders shall have no further right to participate in profits. This leaves no room for doubt. The preference shareholders get their advantage in their preferential dividend, and in preferential right to repayment of capital, and all other profits and advantages belong to the ordinary shareholders. But in the recent case there were no words expressly restricting the preference shareholders to their preferential dividend. The original articles provided that, subject to any priorities that might be given on the issue of new shares, the profits of the company should be distributed as dividend among the members in accordance with the amount paid on their shares. Subsequently preference shares were issued under a resolution which gave them a cumulative preferential dividend of 10 per cent., but did not expressly debar them from further dividend. The ordinary shareholders had received more than 10 per cent., and the preference shareholders claimed to participate in this excess. JOYCE, J., gave the articles what seems to be their natural meaning. The preference dividend had first to be paid, and next an equivalent ordinary dividend. Then the differential treatment was at an end, and the balance was distributable rateably. The Court of Appeal have reversed this, and have held that the giving of a preference dividend impliedly excludes the right to any further dividend. It is not quite clear, however, how any such implication arises. The preferable construction seems to be that the principle of uniform distribution, originally contained in the articles, applies, save so far as expressly varied by the provision with respect to preference shares. The Master of the Rolls, in his judgment, relied on the practice of the Stock Exchange. "It was commonly recognized there," he said, "that preferential stock carried a fixed dividend and nothing more." It may be doubted, however, whether this is material in the construction of the articles by the court.

Delivery of Security Against Cheque.

AN interesting attempt was made, but unsuccessfully, in *Lloyds Bank* v. *Swiss Bankverein* (*Times*, 28th ult.), to impress with a trust negotiable securities deposited by a bill broker with a bank and then re-delivered by the bank to the broker against his cheque. The course of business, as stated by HAMILTON, J., in his judgment, is for the bill broker to settle first thing in the morning with any bank which has called in for that day money lent against negotiable securities. He gives his cheque to the bank, and the bank hands out the securities. In the case of the Bank of England, however, the securities are only handed out against a banker's cheque. The bill broker, having got the securities, should use them in order to raise money elsewhere to meet his cheque. In the case in question this procedure failed; the cheque given in the morning was not met, and the bank claimed that there had been no final parting with the securities, but that they were subject to a trust by virtue of which the bank could follow them into the hands of third parties. A like claim was made in an action tried at the same time between the Union of London and Smiths Bank and the same defendants.

The facts which raised this question were, shortly stated, as follows. On the 15th of September, 1911, a firm of bill brokers had to repay to Lloyds Bank and the Union of London and Smiths Bank two large sums of short money lent against securities, and on the morning of that day they gave to the banks cheques for the amount due, and received back the securities. The whole of these were negotiable instruments. On the day in question the bill brokers, so HAMILTON, J., held, had been insolvent for some time, and the senior partner, he considered, was aware of the fact. In the course of the day suspicions were aroused, and various people who had lent money to the firm on call wanted it back. The alarm extended to the defendant bank, the Swiss Bankverein, with whom the firm had dealings. They had received from the bank securities of the value of £22,000, which they were under an obligation to return, and they had also that morning received securities of the value of £15,000 against their cheque—a transaction of the same nature as that with the other banks. The senior partner considered himself bound to make good the £22,000, and this he did at two o'clock by handing over securities to the required amount received from the plaintiff banks, and later, the defendant bank sent back the cheque for £15,000, and at three o'clock obtained delivery of further securities to this amount. These also had been held by the plaintiff banks. Thus, at the close of the day the plaintiff banks had nothing to shew for their loans except the brokers' cheques, which were not paid, and the defendant bank had the securities. The plaintiff banks claimed that they were still entitled to the securities, except as against a *bonâ fide* holder for value, and that the defendant bank were not holders in this character. The learned judge held that the defendant bank were holders for value of the securities taken back at two o'clock, but not of those taken back at three o'clock; and as regards both bundles of securities they took, not with actual notice of any infirmity in the brokers' title, but with such notice as would put them on inquiry, and would have led to actual knowledge; they had, that is, constructive notice. Thus, assuming constructive notice to be sufficient, the defendant bank could not rely on the plea of holder for value without notice, and the question was whether the plaintiffs retained any interest in the securities which they could assert against the defendants.

Primâ facie the title of the plaintiff banks to the securities was at an end when they delivered up the securities against the cheques. But they set up a custom or practice which fettered the broker's title to the securities, and impressed them with a trust in favour of the banks. Apparently, however, it was easier

to state the practice than to define its legal effect. To support the case of the plaintiff banks it was necessary to maintain that there was a trust specifically affecting the securities, which did not prevent their being sold, but which affected them in the hands of all purchasers with notice unless the proceeds were paid in satisfaction of the cheque, or the cheque was otherwise honoured. The effect of the securities being subject to a trust would be, of course, that they and the proceeds of them could be followed until they reached the hands of a purchaser taking a legal title without notice (*Re Hallett's Estate*, 13 Ch. D. 696). But the evidence did not shew that business men put such a construction on the matter. The utmost said for the plaintiff banks, according to HAMILTON, J., was that the broker was expected to apply the securities in the proper way to meet his cheque, and that if he could not do so he should return either the same or equivalent securities. But this seems to fall a good deal short of impressing the securities specifically with a trust, and HAMILTON, J., adopted the view of the defendants' witnesses that the securities, when given up, were given up altogether.

It is difficult to see how any other conclusion was possible. As to constructive notice it is a recognized principle that this is not to be admitted in commercial transactions. "If," said LINDLEY, L.J., in *Manchester Trust* v. *Furness, Withy & Co.* (1895, 2 Q. B., p. 545), "we were to extend the doctrine of constructive notice to commercial transactions, we should be doing infinite mischief by paralyzing the trade of the country." But apart from this, the giving up of a negotiable security against a cheque, with the intention of placing the security at the disposal of the borrower, must, it would seem, put an end to the title of the lender. The learned judge suggested that, originally, it might have been possible to introduce a practice for the broker to give, in addition to his cheque, a letter of hypothecation; but this was not done, and, in the absence of such an express reservation of the bank's claim, it was necessary to give the ordinary legal effect to the transaction. The bank parted with a good security for a security which proved to be worthless. This was done in order to facilitate business, but there is no reason to suppose that business could not be conducted on safer lines. At any rate HAMILTON, J., held, and it would seem correctly, that the plaintiffs could not claim the benefit of the doctrine of trusts to remedy their misfortune.

Taxation of Costs.

THE recent decision of NEVILLE, J., in *Re Foss, Bilbrough, Plaskitt, & Foss* (1912, 2 Ch. 161), is important with reference to the circumstances under which taxation will be ordered of a bill delivered to a company which has gone into liquidation. In that case the solicitors had been employed by a company which went into voluntary liquidation in June, 1911. Three bills of costs were delivered—the first two to the company in July, 1910, and May, 1911, and the third to the liquidator in July, 1911. The liquidator took out a summons to tax all three bills in November, 1911, and no objection was raised in respect of the third bill; but as regards the two first bills it was objected that they had been paid, and as regards the first, that it had been delivered more than twelve months before the summons was taken out.

The difficulty of assessing the proper remuneration for work done by a solicitor has induced the Legislature to provide for the reference of bills to persons—*i.e.*, taxing-masters—specially skilled in such matters, and the client is entitled as of right to have the bill taxed, provided he makes application before he pays the bill, and within twelve months after it has been delivered; but, as is well known, he makes the application at his own risk, and he will have to pay the costs of taxation in addition to the bill unless he succeeds in getting a sixth part taxed off. If he pays the bill, or if he allows more than twelve months to elapse, he does not lose the right of applying for taxation, but now the taxation will not be allowed unless he can prove special circumstances. Under section 37 of the Solicitors Act, 1843, no reference for taxation is to be directed after the expiration of twelve months from the time when the bill was delivered "except under special circumstances to be proved to the satisfaction of the court or judge to whom the application for such reference shall be made"; and section 41 provides that the payment of a bill shall not preclude the court or judge from referring it for taxation, "if the special circumstances of the case shall, in the opinion of such court or judge, appear to require the same, upon such terms and conditions and subject to such directions as to such court or judge shall seem right, provided the application for such reference be made within twelve calendar months after payment."

Where the solicitor relies on payment as a ground for resisting taxation it is, in general, necessary that a bill shall have been delivered, and a payment made on the footing of such bill; although, if there is an account between the solicitor and client, it is sufficient if payment is made by way of settlement of the account. Thus, where a sum has been paid to the solicitor in advance on account of costs, this cannot be treated as payment of the bill until the bill has been delivered and the sum paid allocated by both parties to its settlement. In *Hitchcock* v. *Stretton* (1892, 2 Ch. 343) solicitors had in hand money of the client and debited him with the amount of the bill, the client settling and approving the account, but no bill being actually delivered. STIRLING, J., treated this as payment, so as to preclude taxation in the absence of special circumstances. But the case was said, in *Re Baylis* (1896, 2 Ch. 107), to go too far, and was explained on the ground that a bill of costs was actually delivered after the issue of the writ, and on examination did not appear to justify taxation. This, perhaps, hardly gave a correct view of the decision, but at any rate, in *Re Baylis*, the Court of Appeal held that delivery of a bill was an essential preliminary to payment by way of settled account. In the present case of *Re Foss, Bilbrough, Plaskitt & Foss* (*supra*) the bills, as stated above, had been in fact delivered, and the question was whether retention of money in the hands of the solicitors to meet the bills, without objection on the part of the company, amounted to payment. The company had made a payment in advance on account of costs, and on delivery of the bills a cash account was rendered, crediting the company with payment of the amount of the two bills and shewing a balance in favour of the company. It would, we think, have been reasonable to hold, as the solicitors contended, that the receipt by the company of the bills and cash account without objection was an assent to the account, so as to constitute it a settled account and to make an effective payment of the bills. But NEVILLE, J., considered that this was not sufficient, and held that the mere passive receipt of the account delivered by the solicitors did not constitute a settlement, and consequently, so far as payment was concerned, taxation of the bills did not depend on proof of special circumstances.

As regards the lapse of time since the delivery of the bills, the twelve months is in general, of course, reckoned prior to the issue of the summons for taxation; but in the case of a company which goes into liquidation the rights of the persons who have claims against the company are fixed at the date of the winding-up. In *Re Marseilles Extension Railway and Land Co.* (11 Eq. 151) MALINS, V.C., held that that date stopped time from running against the right to taxation; and he justified this on the ground that the liquidator could not be expected to know at once sufficient of the affairs of the company to decide whether it was proper to apply for taxation. In the present case NEVILLE, J., extended this principle to the case of a voluntary liquidation, and both the bills in question were thus brought within the period of twelve months; consequently taxation was excluded neither on the ground of payment nor of the lapse of time. On the other hand, the learned judge held that, since the solicitors were claiming against the assets of the company, the taxation ought to be under the general jurisdiction of the court, and not under the Solicitors Act, 1843, with the result that the taxing off of one-sixth would not carry against them the costs of the taxation.

The Lord Chief Justice has again been indisposed, but is better again. The remainder of the Kent Assize cases will be dealt with at Guildford or at the High Court.

Reviews.

Personal Property.

GOODEVE'S MODERN LAW OF PERSONAL PROPERTY. FIFTH EDITION. REVISED AND PARTLY RE-WRITTEN BY JOHN HERBERT WILLIAMS, LL.M., and WILLIAM MORSE CROWDY, B.A., Barristers-at-Law. Sweet & Maxwell (Limited).

The last edition of this work was published in 1904. Since then the Legislature has been busy in consolidating the statute law on various subjects to which it relates, and the revision necessary for the present edition has included the incorporation of references to the Marine Insurance Act, 1906—and also at p. 152 to the Act of 1909 which placed a check on "honour" policies—to the Trade Marks Act, 1905, the Patents and Designs Act, 1907, the Companies Act, 1908, and the Copyright Act, 1911. The last-named Act has come just in time to enable the editors to re-write the chapter on copyright, and thus to include the great changes which it makes both in the amendment and the unification of the law. In addition to the revision thus rendered necessary, the editors have inserted in the chapter on debts a summary of the provisions and effect of the Money Lenders Act, 1900, and the work has been brought up to date by the inclusion of references to recent cases. With the work generally it is almost needless to deal. The late Mr. GOODEVE'S two books are well known for the lucid and thorough account which they contain of the two branches of the law of property, and also, we may add, for the competence of the editors to whom, after his early death, they were entrusted. Hence they have come to rank as standard works, both for practitioners and students. On such matters, for instance, as the general theory of possession (p. 12), and of gifts *inter vivos* (p. 83), the exposition of principles is excellent. But the editors, while noting the recent decision in *Clemens Horst Co.* v. *Riddell* (1912, A. C. 18), in relation to sale of goods (p. 62), have omitted to refer to it under possession, though it seems to have an important bearing on the question of symbolical delivery. The chapter on choses in action explains satisfactorily the various meanings of this somewhat indefinite term, and also the present rules as to assignments of choses in action, and the effect of notice in determining the priorities as between assignees. The book deals with its subject adequately without introducing too much detail.

Commercial Laws of the World.

THE COMMERCIAL LAWS OF THE WORLD, COMPRISING THE MERCANTILE, BILLS OF EXCHANGE, BANKRUPTCY AND MARITIME LAWS OF ALL CIVILIZED NATIONS. TOGETHER WITH COMMENTARIES ON CIVIL PROCEDURE, CONSTITUTION OF THE COURTS, AND TRADE CUSTOMS. IN THE ORIGINAL LANGUAGES, INTERLEAVED WITH AN ENGLISH TRANSLATION. CONTRIBUTED BY NUMEROUS EMINENT SPECIALISTS OF ALL NATIONS. BRITISH EDITION. Consulting Editor: The Hon. Sir THOMAS EDWARD SCRUTTON, Judge of the King's Bench Division of the High Court of Justice. General Editor: WILLIAM BOWSTEAD, Barrister-at-Law. Vol. XXI.: FRANCE AND MONACO. Sweet & Maxwell (Limited).

This volume has been written by M. HORN, Advocate of the Court of Appeal in Paris, and translated by Mr. Montague R. Emanuel, Barrister-at-Law. "France of the Merovingian period," so the introduction commences, "soon learnt the advantages which can be obtained from an established commerce." The historical summary, which is a useful feature of these volumes, begins, therefore, at a sufficiently early date, but it is very speedily brought down to the Code Napoleon. That part which constitutes the Commercial Code was re-enacted with alterations in 1841, and is still in force. But if the code has stood still since that date, commerce and commercial requirements have not, though the author deprecates the haste with which the Legislature strives to meet the changing needs of the times. Speaking of the continual output of legislation, he says: "Our Parliament is seized with a veritable legislative madness. There does not pass, speaking generally, a month, nay, there does not pass a week, but it gratifies us with a new law, often, unfortunately, insufficiently considered, incomplete or badly drafted, if not useless. . . . The mind is filled with real anxiety at the thought that if matters proceed any further in this way, soon it will be no longer possible to follow, except at a great distance, the wild career of the legislator. But perhaps he too will end by realizing the danger of the position, and deciding to undertake the complete and general remodelling of a code which, imposing as it was, has had its day." This seems to give food for reflection as regards the advantages of codification, and we may be thankful that, while we have had not a few incursions by the Legislature in the last century, yet, very largely, commercial law has undergone natural development at the hands of the bench. However, while M. HORN feels embarrassed by the energy of the Legislature, he has furnished a full statement of the present commercial law of France, and in particular the account which he gives of civil procedure and of the constitution of the courts will be found interesting. The volume bears no date—an inconvenient omission.

Criminal Law.

LEADING CASES ILLUSTRATING THE CRIMINAL LAW, FOR THE USE OF STUDENTS. By A. M. WILSHIRE, M.A., LL.B., Barrister-at-Law. Sweet & Maxwell.

This is a companion volume to Mr. Wilshire's "Elements of Criminal Law and Procedure," and is intended to assist those students in the provinces who cannot get ready access to criminal law reports. There are at least two similar works on the market, but both of those works are intended for a more advanced class of learners than the present. Mr. Wilshire writes as understanding the wants of the average pupil, and gives him just so much law as he is capable of appreciating and digesting. We have only one quarrel with this book: we cannot understand its arrangement, which is neither alphabetical, chronological, nor (so far as we can see) logical. There are no sub-divisions of the book, so that there is nothing to aid us in grasping the *fundamentum divisionis* of its classification, to borrow a term from treatises on formal logic. The first few cases seem to deal with general principles; the body of the book deals with particular crimes—but in what order we cannot say; and the final group deals with procedure. This, however, is a small point; and otherwise we have nothing but praise for the selection of the cases and the compression of the headnotes into a short but complete paragraph. The omission of catchwords is quite right; they are of no use to students, and we doubt if they ever much assist any one else.

The Workmen's Compensation Act.

THE WORKMEN'S COMPENSATION ACT, 1906. By W. ADDINGTON WILLIS, LL.B. (London), Barrister-at-Law. TWELFTH EDITION. Butterworth & Co.

This new edition of Mr. Willis's little handbook to the Workmen's Compensation Act is in the same compact form as its predecessors. It is scarcely a rival to such large treatises as Ruegg, Dawbarn, or Parsons and Allen, but within the compass of some 350 duodecimo pages it gives a great deal of matter, and certainly as a book to be carried in the pocket it is extremely useful. In the present edition, not only has the work been brought up to date by the revision of the rules and the addition of English, Scots and Irish cases decided in 1911—there are some 153 of those additional cases all reported within some fourteen months—but it omits the unnecessary Historical Introduction that appeared in former editions, and so avoids any great increase of bulk. The Commentary on each section of the statute is good and reasonably exhaustive; we can specially praise the paragraph on "Application of the Act to seamen" (pp. 91 to 96), and on "Compensation in case of death" (pp. 141 to 149). There are some fifty pages of well-arranged index, the minuteness of which may be judged from the fact that the following headings appear:—"Larking" (see Accident), "Inflammation (of the synovial lining of the wrist joint and tendon sheaths)," "Nystagmus," "Eczematous ulceration," and "Dinner Time (see Employment)." But would anyone look up these words in the index? We can scarcely think so. But the fault, if fault it be, is on the right side; better too much index than too little.

BUTTERWORTH'S WORKMEN'S COMPENSATION CASES. VOLUME V., PART I. (QUARTERLY ADVANCE SHEETS). Edited by DOUGLAS KNOCKER, Barrister-at-law. Butterworth & Co.

This is the first quarterly part of the fifth volume in the new series of Ruegg and Knocker's Compensation Reports; a series which we have praised so highly on the appearance of each annual volume that it is unnecessary to do more than say that the present part has all the excellent features of its predecessors. Many cases appear here on which we have already commented in our editorial column at the date of their decision; among these we may mention *Warner* v. *Couchman* (frost-bite suffered by journeyman baker), *Amyr* v. *Barton* (wasp sting in a ploughing field), and *Richardson* v. *Ship "Avonmore"* (watchman drowned while absent from ship). One of the great attractions of these reports is the excellence of the paper, printing and type.

Books of the Week.

Charities.—The Law relating to the Administration of Charities under the Charitable Trusts Acts, 1853-1894; Roman Catholic Charities Act, 1860; Local Government Act, 1894, and other Statutes. With Forms of Applications in Use by the Charity Com-

missioners and Board of Education. By THOMAS BOURCHIER-CHILCOTT, Barrister-at-Law. Third Edition. Stevens & Haynes.

Copyright.—Library of Congress Copyright Office. Copyright in England, Act 1 and 2 Geo. 5, Ch. 46. An Act to Amend and Consolidate the Law relating to Copyright; passed December 16th, 1911. Indexed Print. Copyright Office: Bulletin No. 16. Washington: Government Printing Office.

Correspondence.

Touting by State Departments.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—Referrring to the leaderette in your issue of the 15th inst. and to the speeches of Mr. Ellett and Mr. Jessel, K.C., at the banquet of the Solicitors' Benevolent Association, reported in the same issue, the profession may be congratulated that at last there is a little more virility in the utterances of those interested in our profession with regard to its present most unsatisfactory position. The profession is to-day suffering from the mistakes of the Council in the past. It is also suffering by reason of the extraordinary laxity of the members of the profession themselves. Presumably it is in consequence of what is universally admitted to be the present unsatisfactory condition of the profession that the remarks upon "Touting by State Departments" were made.

It is to your readers no new experience to find attacks made upon both the Land Registry and the Public Trustee, and both appear to be referred to in the remarks in your leaderette and Mr. Ellett's speech. With regard to the former, I do not think it can be disputed that the Land Registry does perform solicitors' work which can be performed by them more easily, cheaply and expeditiously, and it must be a matter of considerable surprise to those who know the facts that the Registrar has thought fit to issue his recent puffing circular. But with regard to the Public Trustee, who also introduces the advantages of his department to the public by means of speeches and articles in the press, and which is called "touting," a different condition of things prevails; and I venture to say that the opposition of solicitors to the Public Trustee and his methods, and the work he performs, is not only based upon an entire misapprehension, but such opposition is calculated to redound to the disadvantage and discredit of the profession.

What solicitors' duties does the Public Trustee, as such, perform which solicitors consider they have a greater right to do? The Public Trustee acts as a trustee and performs the duties arising from that position, and I am not aware that acting as a trustee has formed a very considerable portion of the work done by solicitors. Of course, solicitors are, in innumerable cases, trustees, but it is no part of their duty, as such, and does not come within the purview of any of the statutes regulating their professional position. Moreover, although there are exceptions, it has hitherto not been the common practice for the client to appoint the solicitor to act as trustee, and generally for the very good reason that as he was not entitled to charge for so acting he did not care to accept the appointment. At all events, the cases where solicitors have acted as trustees are infinitesimal, as compared with the number of cases of private trustees who have so acted.

Is the complaint against the Public Trustee that he does work in a trust which has hitherto been done by the solicitor for the trust, and if so, is not that complaint based upon a misapprehension? What right, in law or fairness, has a trustee to leave a trust estate to be looked after by the solicitor? There are certain professional duties to perform which, of course, must be done by solicitors and paid for; but the Public Trustee tells us he is in such cases careful to employ solicitors to do this kind of work, and pays for it. He does not, however, allow the solicitor, at the expense of the trust estate, to do work which ought to be done by himself. Private trustees who employ solicitors to do such work, if my reading of the law is correct, are doing an illegal act, and in my opinion beneficiaries would have the right to make the trustees pay for such professional assistance out of their own pockets. Am I correct in saying that there are a very large number of what are called "family solicitors" who do and charge for work of this description which they know the trustees ought to do themselves. Before, therefore, complaint is made against the Public Trustee, I think your readers are entitled to have it made quite clear as to what kind of work it is of which solicitors *as such* are deprived.

Again, when one reads in your excellent Journal satirical comments upon this department and its methods, one cannot forget that even if there were no Public Trustee, bankers, insurance companies, and accountants are doing the very same thing, and yet apparently not a word of complaint is made against them, although their opportunities of getting at the client are far more powerful than any that the Public Trustee possesses, even if he is guilty, as alleged, of touting.

The fact is, Mr. Jessel, K.C., hit the right nail on the head when he pointed out that the profession was guilty of the greatest want of professional perspicacity when it deliberately set itself to ignore that excellent Act, the Judicial Trustee Act of 1896. This Act is in existence and unrepealed, and can still be utilized by those solicitors who think that the Public Trustee and the bankers, insurance companies and accountants are depriving them of legitimate emoluments. Had this Act been properly embraced by the members of the profession there would have been no Public Trustee, and probably, incidentally, some of the scandals of recent years, in which solicitors were involved, might not have occurred.

In conclusion, I trust that this matter will be ventilated in your columns with due regard to the facts, and in the hope that it may be realized that no good is done to us as a profession by sneering at the touting of State Departments, based upon misconceptions of our professional position in connection with at least one of them.

June 18. JUDICIAL TRUSTEE.

[Our esteemed correspondent has on a previous occasion taken up the cudgels for the Public Trustee. He is entitled to his view, but we must not be taken to agree with it.—ED. *S.J.*]

CASES OF THE WEEK.

House of Lords.

THOMPSON *v.* DIBDIN AND OTHERS. 7th May; 20th June.

ECCLESIASTICAL LAW—MARRIAGE WITH DECEASED WIFE'S SISTER—"OPEN AND NOTORIOUS EVIL LIVER"—REPULSION FROM HOLY COMMUNION—MONITION—DECEASED WIFE'S SISTER'S MARRIAGE ACT, 1907, S. 1.

By section 1 of the Deceased Wife's Sister's Marriage Act, 1907, "No marriage heretofore or hereafter contracted between a man and his deceased wife's sister, within the realm or without, shall be deemed to have been or shall be void or voidable as a civil contract, by reason only of such affinity; provided always that no clergyman in Holy Orders of the Church of England shall be liable to any suit, penalty, or censure, whether civil or ecclesiastical, for anything done or omitted to be done by him in the performance of the duties of his office to which suit, penalty, or censure he would not have been liable if this Act had not been passed."

The appellant, a clergyman of the Church of England, had been admonished for refusing to administer Holy Communion to the respondent, who had married his deceased wife's sister, and sought to have the decree of monition set aside, contending that the proviso of the above section applied.

Held, that notwithstanding the proviso, such a marriage, being now valid for all purposes, no longer constituted a lawful cause justifying a clergyman in refusing to admit the married persons to Holy Communion, as such persons were not "open and notorious evil livers" so that the congregation were thereby offended within the meaning of the rubric prefixed to the order of administration of the Lord's Supper or Holy Communion in the Book of Common Prayer.

Decision of Court of Appeal (sub nom. Rex *v.* Dibdin, Ex parte Thompson, 1910, *P.* 57) *affirmed.*

Appeal by Canon Thompson, vicar of Eaton, in the diocese of Norwich, against an order of the Court of Appeal, affirming a decision of the King's Bench Division whereby a rule for prohibition directed to Sir Lewis Dibdin, Dean of Arches, was discharged. The arguments were heard on 6th March.

THE HOUSE took time for consideration.

The Earl of HALSBURY said he had been asked to read the judgment of Lord Loreburn, which was as follows:—"The respondent, Mr. Banister, married his deceased wife's sister in Canada, though not there domiciled, and on his return with his wife to England the vicar of their parish, the Rev. Mr. Thompson, refused to admit Mr. and Mrs. Banister to the Holy Communion upon the ground that they were so married and were living together as husband and wife. Sir Lewis Dibdin made a decree and monition requiring the clergyman to abstain in the future from denying the Holy Communion to either of these spouses. Was he wrong in law? The rights of parishioners in this matter depend primarily upon the Statute 1 Edward 6, cap. 1, under which the incumbent of a parish may not, without lawful cause, deny the Holy Communion to any parishioner who would devoutly and humbly desire it. The first question is whether the appellant has assigned a lawful cause? The lawful cause alleged in this clergyman's responsive pleas is that Mr. and Mrs. Banister, by reason of their affinity, such affinity being notorious, and of their open and notorious cohabitation as husband and wife, were and are 'open and notorious evil livers,' so that the congregation were and are thereby offended within the meaning of the rubric prefixed to the order of administration of the Lord's Supper or Holy Communion in the Book of Common Prayer. I regret that this plea was placed upon the record. It is inconceivable that any court of law should allow as a lawful cause the cohabitation of two persons whose union is directly sanctioned by Act of Parliament, and is as valid as any other marriage within the realm. The second material contention on behalf of the clergyman

rests upon the first proviso to the first section of the Deceased Wife's Sister's Marriage Act, 1907. The proviso is as follows:—[His Lordship read the proviso.] It is said that if this Act, which validated such marriages as a civil contract, had not been passed, no clergyman could have been admonished for refusing to admit these spouses to the Communion table, and that accordingly Mr. Thompson cannot be admonished now. The language of the proviso will admit of this construction if taken literally, but it can only be so if it means that a clergyman is absolved for anything of whatever kind that he may do or omit in the performance of the duties of his office which he could have done or omitted before the Act was passed. It is impossible so to construe this language. Before the Act was passed he might have celebrated a marriage between two persons one of whom had already married his deceased wife's sister. If he can do so now he may with impunity countenance and further bigamy. No one can or does maintain that such latitude is given by the proviso, and yet the contention of the clergyman cannot prevail upon any narrower construction. I agree with the Master of the Rolls that the proviso must be limited to the subject matter of the enacting clause. Looking to that, and to the second proviso which follows in the same section, it seems to me that the first proviso certainly relieves the clergyman from the duty of celebrating such a marriage as this in fact is. It is, therefore, not a meaningless protection; there is something to satisfy the language. It may be that he is protected in other respects, but I prefer not to speculate upon cases which may hereafter arise. I respect the conscientious motives which, I do not doubt, actuated Mr. Thompson, but he was not in law entitled to act as he did. I desire to say no more than is necessary for the decision of this appeal, knowing that upon such subjects as have been discussed here and in the courts below it is easy to give needless offence to deep and sincere convictions upon matters which affect private consciences. In my opinion this appeal must be dismissed with costs."

The Earl of HALSBURY said he entirely concurred in this judgment.

Lord ASHBOURNE read a judgment to the same effect.

Lords MACNAGHTEN and ATKINSON concurred. The appeal was accordingly dismissed with costs.—COUNSEL, for the appellant, *Sir Robert Finlay*, K.C., *P. V. Smith*, and *Hansell;* for Sir Lewis Dibdin, judge of the Court of Arches, one of the respondents, *Sir Rufus Isaacs*, A.G., *Sir John Simon*, S.G., and *Rowlatt*; for Mr. and Mrs. Banister, *Danckwerts*, K.C., *F. H. L. Errington* and *J. S. Franey*. SOLICITORS, for the appellant, *Brooks, Jenkins, & Co.;* for Sir Lewis Dibdin, *the Treasury Solicitor;* for Mr. and Mrs. Banister, *Collyer-Bristow & Co.*, for *Mills & Reeve*, Norwich.

[Reported by ERSKINE REID, Barrister-at-Law.]

Court of Appeal.

Re ROBERT STEPHENSON & CO. (LIM.). POOLE *v.* THE COMPANY. No. 2. 25th June.

COMPANY—DEBENTURE TRUST DEED—FLOATING CHARGE ON FUTURE ASSETS—SUBSEQUENT LEGAL MORTGAGE—PRIORITIES.

A company issued a first series of debentures secured by a deed containing a specific charge on property A and a floating charge on after-acquired property. Having acquired property B, the company issued a second series of debentures, and assigned properties A and B to trustees, subject to the provisions of the earlier deed.

Held, that the earlier deed had priority over the second as regards both properties.

By a debenture trust deed, dated the 21st of August, 1899, Robert Stephenson & Co., Limited, assigned to the trustees certain freehold property at Newcastle. Clause 9 of the deed contained the usual floating charge on all the assets, present and future, and provided that such charge should in no way hinder or prevent the company from selling, alienating, mortgaging, or charging, or otherwise disposing of or dealing with such assets, in the ordinary course of its business, and for the purpose of carrying on the same, but so that the company should not have power, so long as any stock thereby secured remained outstanding, to create any further charges on or over its undertaking or property generally to rank *pari passu* with or in priority to or otherwise than subject, and in subordination to the security thereby constituted. At a later date the company acquired some freehold property at Darlington, and on the 7th of September, 1903, they executed a second debenture trust deed for securing a further issue of stock whereby the Newcastle and Darlington properties were assigned to trustees, the habendum being made expressly subject to the deed of the 21st of August, 1899. Parker, J., having held that the first series of debentures had priority over the second, both as regards the Newcastle and the Darlington properties, the second debenture holders appealed, and contended that the proviso in the second deed only related to the Newcastle property, as being the only property specifically charged by that deed.

COZENS-HARDY, M.R., stated the facts, and said: I assume that under clause 9 the company might have created a specific charge on some after-acquired property in priority to the first debentures (though this is contrary to my impression). I think, however, on the construction of the second deed, that all the property comprised in it is subject to the equitable charge contained in clause 9 of the first deed. It leaves the first debenture holders in possession of all they had under the first deed, and mortgages everything else.

FARWELL, L.J., delivered judgment to the same effect, and KENNEDY, L.J., concurred. COUNSEL, *Martelli*, K.C., and *R. H. Hodge*; *Romer*, K.C., and *G. M. Simmonds; Maughan.* SOLICITORS, *W. H. Crump & Sons; Slaughter & May; Rawle, Johnstone, & Co.*, for *Cooper & Goodger*, Newcastle; *Ashurst, Morris, Crisp, & Co.*, for *Stanton, Atkinson, & Hudson*, Newcastle.

[Reported by F. GUTHRIE SMITH, Barrister-at-Law.]

WILL *v.* UNITED LANKAT PLANTATION CO. (LIM.). No. 2. 28th and 29th June; 1st July.

COMPANY—PREFERENCE SHARES—DIVIDENDS—RIGHTS OF DIFFERENT CLASSES OF SHAREHOLDERS IN SURPLUS PROFITS—ARTICLES OF ASSOCIATION.

A resolution of a company in general meeting authorized the issue of preference shares carrying a cumulative preferential dividend of 10 per cent.

Held, that after receiving this dividend the preference shareholders had no right to participate in any further profits for the year which might be available for division.

The United Lankat Plantation Company (Limited) was incorporated in 1889 with a capital of £400,000 in shares of £1 each. The directors have power, with the sanction of a general meeting of the company, to increase the capital by the issue of new shares, and article 115 provides as follows—subject to any priorities that may be given upon the issue of any new shares, the profits of the company available for distribution shall be distributed among the members in accordance with the amounts paid on the shares held by them respectively. A new issue took place in 1891, the resolutions for which provided (1) that the capital of the company be increased to £450,000 by the creation of 50,000 new shares of £1 each; (2) that the new shares be called preference shares, and that the holders thereof should be entitled to a cumulative preferential dividend at the rate of £10 per cent. per annum on the amount for the time being paid up on such shares; and (3) that such preference shares should rank both as regards capital and dividend in priority to the other shares. In 1909 the company in general meeting passed a resolution adopting a new set of articles, article 111 of which, replacing article 115 (*sup.*), provided as follows—subject to any priorities that may be given upon the issue of any new shares or may for the time being be subsisting, the profits of the company available for distribution shall be applied first in payment of a cumulative dividend at the rate of 10 per cent. per annum paid on the original preference shares of the company, and subject thereto shall be distributed as dividend among the holders of the ordinary shares in accordance with the amount for the time being paid on the ordinary shares held by them respectively. The plaintiff, who was a holder of preference shares, brought this action on behalf of all the preference shareholders, claiming a declaration that the proposed alteration was illegal and ineffectual to alter the rights conferred by the resolution of 1891, which he alleged entitled them to a cumulative dividend of 10 per cent., and also to a rateable share in the balance of the profits left after providing this dividend and a dividend of 10 per cent. on the ordinary shares. Joyce, J., having upheld this view, the company appealed.

COZENS-HARDY, M.R.—This is an appeal from a decision of Joyce, J., raising questions as to the rights of preference shareholders, which must have far-reaching effects if the judgment is supported. [His Lordship stated the facts and continued:] The company is very prosperous. It is in a position to pay not merely the preferential dividend, but a large amount besides. The question is, are the preference shareholders entitled to anything beyond 10 per cent.? What is the meaning of a preference share carrying a dividend of 10 per cent.? I think that on the ordinary meaning of language the resolution which defines the dividend must be understood to limit it. In Palmer's Company Precedents (vol. I., p. 814, 11th ed.; p. 744, 10th ed.), speaking of the right of preference shareholders to participate in surplus profits, it is said, "Whether there is or is not to be such a right depends on the terms of the articles. It is generally assumed that when the preference shares are given a fixed preferential dividend at a specified rate, that impliedly negatives any right to take any further dividend, and probably this assumption is well founded." I agree that the assumption is well founded. It is remarkable that, although preference shares have been in use for at least fifty years, not a single instance has occurred in which the question has been raised, but such *dicta* as there are, are adverse to the plaintiffs (see, for instance, *Birch* v. *Cropper*, 14 A. C. 525). I think, therefore, that the effect of the resolution is to give the preference shareholders 10 per cent. and no further rights or interests in the profits. Then, again, it is said, you are to look at the general scope of the articles, and if you find an intention that all shareholders should be on a footing of equality, you should not cut down the rights of the preference shareholders without express words, and in particular article 115 is referred to. But I do not think that the articles contain anything adverse to our decision. The equality refers to voting powers, surplus in the winding-up and matters of that sort, and by article 115 equality of dividends is expressly excluded. The resolution follows an old form, but in modern usage, if it is intended that there is to be a right to share in further profits, this is expressly stated, and the shares are then called "participating preference shares." When this is not done the shares are spoken of as carrying a fixed dividend, and, in my view, this is correct.

FARWELL and KENNEDY, L.JJ., delivered judgments to the same effect, and the appeal was allowed.—COUNSEL, *Upjohn*, K.C., *Gore*

Browne, K.C., and *H. E. Wright*; *Younger*, K.C., and *Tomlin*. SOLICITORS, *Ashurst, Morris, Crisp, & Co; Coward & Hawksley.*

[Reported by F. GUTHRIE SMITH, Barrister-at-Law.]

High Court—Chancery Division.

Re **LEACH. LEACH** *v.* **LEACH.** Joyce, J. 23rd April; 24th May.

WILL—CONSTRUCTION—GIFT OF REALTY—"DIE WITHOUT LEAVING A MALE HEIR"—FAILURE OF HEIRS AT TIME OF DEATH—ESTATE IN FEE SIMPLE—WILLS ACT (1 VICT., C. 26), S. 29.

A testator by his will devised real estate upon trust to pay the annual income thereof to R. until he should assign, charge or otherwise dispose of the same, or become bankrupt, which of the said events should first happen, and in the event of R. assigning, charging, or becoming bankrupt, to accumulate for the benefit of the male heir of his body until he attain the age of twenty-one years, and should he die without leaving any male heir, then the trustees should pay the annual income to W., F., and H., and the respective male heirs of their bodies successively in tail.

Held, that, without prejudice to any claim of the person who might be male heir, or male heir of the body of R. at the time of his death, to an estate by purchase under the will, R. was entitled to an equitable estate in fee simple, determinable in the event of his assigning, charging, or becoming bankrupt, which estate, if R. should die without assigning, charging, or becoming bankrupt, would become an ordinary estate in fee simple, subject to the executory limitation in favour of W., F., and H., in the event of R. dying without leaving any male heir of his body at the time of his decease.

By his will, dated the 7th of September, 1904, Walter Leach appointed trustees and executors, and after specific bequests and devises devised and bequeathed "the manor or lordship of Martock, with the appurtenances thereof, and the chief quit and lords rents payable in respect of the same, and also all other my freehold and leasehold messuages or dwelling-houses or lands of any other holding upon the trusts hereinafter mentioned—namely upon trust to pay the rents, produce, and annual income arising therefrom, hereinafter called the annual income, unto my nephew, Robert Leach, until he shall assign, charge, or otherwise dispose of the same, or some part thereof, or become bankrupt, or compound or make any arrangement with his creditors, borrow money, or do something whereby the said annual income, or some part thereof, would become payable to or vested in some other person, which of the said events shall first happen, and if the trusts hereinafter (*sic*, mistake for hereinbefore) declared shall determine in the lifetime of the said Robert Leach to accumulate at compound interest for the benefit of the male heir of his body, till he attain the age of twenty-one years, and should he die without leaving a male heir, then I direct my trustees to apply the annual income to my nephews, William, Francis, and Henry Leach, and the respective male heirs of their bodies successively in tail" with gifts over. The testator died on the 10th of October, 1906, and was not possessed of any leasehold property at the time of his death. This summons was taken out to determine, *inter alia*, whether Robert Leach was legally or equitably entitled to the manor of Martock, and other realty, given by the testator's will for an estate in fee simple, subject to an executory gift over in the event of his not having any male heir of his body who should survive him or attain the age of twenty-one years in his lifetime, or to what estate or interest in the said real estate Robert Leach was entitled. For the plaintiff, Robert Leach, it was contended that he was entitled to an estate tail, under the limitations, determinable upon assignment or bankruptcy. For the defendants, other persons interested under the will, it was argued that the plaintiff took a determinable life interest, and that there was no gift to the male heir of his body.

JOYCE, J., in a considered judgment, after reading the clause of the will, said: Inasmuch as while Robert lives no one can say who will be his male heir or the male heir of his body when he dies, and no order I may now make can bind such male heir or male heir of the body as to any estate by purchase he may, according to the true construction of these limitations, take upon the death of Robert, therefore, to avoid misapprehension, whatever order I make should be expressed to be without prejudice to any claim of the person who may be the male heir or male heir of the body of Robert at the time of his death to an estate by purchase under these limitations. Returning to these limitations, and pausing at the words "which of the said events shall first happen," and neglecting what follows, it is clear that Robert takes in the freeholds an equitable fee simple, qualified or determinable. This limitation seems to me to be free from objection in every respect: Lewin on Trusts, p. 114; Goodeve, Real Property, pp. 61 and 192. If and when Robert assigns, charges, or becomes bankrupt, which, of course, must be, if at all, during his life, the estate limited to him will of itself determine; he will have no further interest, and the trust to accumulate will arise. If, however, Robert dies without charging, assigning, or becoming bankrupt, then the event expressed for the determination of his estate can never arise, and his estate in fee simple becomes absolute (Preston on Estates, Vol. I., p. 440), subject to the subsequent limitations to arise in the event of his dying without leaving a male heir. I think that "male heir" in the clause "should he die without leaving a male heir" must be read as "male heir of the body." So also the "male heir of his body" in the clause directing accumulation must be the male heir of the body of Robert at the time of his death. The difficulty of this case is to determine whether the phrase "should he die without leaving a male heir" is to be read literally as referring to a failure of male heirs of the body of Robert at the time of his death, or as referring to an indefinite failure. If the latter, the estate which Robert would otherwise have taken is cut down to an estate in tail male. Section 29 of the Wills Act has no application here (*Dawson* v. *Small*, L. R. 9 Ch. 651), and the general rule before the Wills Act was, and probably still is, that in relation to real estate the words "die without leaving issue" are equivalent to "die without issue," and import a failure of issue at the death of the person, whose issue are referred to, or at any time afterwards, unless an intention appear to the contrary. But this rule will yield to a clear manifestation in the context of the testator's intention of using the phrase "die without leaving issue" or "male heir" in the restricted sense—*i.e.*, at the time of death. Here the expression "male heir of the body" in the trust for accumulation must mean male heir of the body of Robert at the time of his death, and I think the "male heir" or "male heir of the body" in the next succeeding clause has the same signification. This consideration, together with the fact that the expression used is not "die without having," but "without leaving a male heir," brings me to the conclusion that in accordance with the spirit of section 29 of the Wills Act, the phrase "die without leaving a male heir" is here used in the literal sense, and that it is failure of heirs at the death that is referred to. Accordingly, the fee simple estate which Robert would otherwise take is not cut down to an estate in tail male. I think that Robert takes an equitable estate in fee simple, determinable during his life by his assigning, charging, or becoming bankrupt, and if he dies without so assigning, charging, or becoming bankrupt, absolute, subject to the executory limitation over to the nephews, William, Francis, and Henry, in the event of Robert dying without leaving a male heir of his body at the time of his death.—COUNSEL, *J. G. Wood; E. F. Spence; Owen Thompson; Popham.* SOLICITORS, *Paynter, Newman, & Co.; Morrison & Co.*

[Reported by R. C. CARRINGTON, Barrister-at-Law.]

Re **PALACE HOTEL (LIM.).** Swinfen Eady, J. 11th June.

COMPANY—SCHEME OF ARRANGEMENT—REDUCTION OF CAPITAL—REORGANIZATION OF SHARE CAPITAL—ALTERATION OF THE PREFERENTIAL RIGHTS DEFINED BY THE MEMORANDUM—COMPANIES (CONSOLIDATION) ACT, 1908 (8 ED. 7, C. 69), SS. 45, 46, AND 120.

A scheme of arrangement and reduction of capital made in compliance with the requirements of section 120 *of the Companies (Consolidation) Act*, 1908, *and to which section* 45 *of such Act was held to be inapplicable, was sanctioned.*

Quære *whether compliance with section* 120 *alone would be sufficient in the case of a scheme involving a reorganization within the scope of section* 45.

This was a petition in the Companies (Winding-up) Court, to sanction a scheme of arrangement and to confirm a reduction of capital. The above company was incorporated on the 19th of February, 1896, with a capital of £200,000, divided into 10,000 preference and 10,000 ordinary shares of £10 each, all of which were issued and fully paid. The memorandum gave the preference shares a cumulative preferential dividend of 5½ per cent., and a priority as to capital. The articles empowered the company to reduce its capital or subdivide its shares. The surplus profits, after paying the preferential dividend, belonged to the ordinary shareholders. On a winding-up the surplus assets were to be applied in repaying the preference capital, and then the ordinary capital, and the balance was to be divided *pro rata*. Capital to the extent of £100,000 being lost or unrepresented by available assets, the company prepared a scheme of arrangement for reducing the capital to £100,000, divided into 80,000 4½ per cent. cumulative participating preference shares of £1 each, and 20,000 ordinary shares of £1 each, and to effect the reduction—(*a*) by cancelling £2 a share on the original preference shares, and £8 a share on the original ordinary shares; (*b*) by subdividing each £8 preference share into eight preference shares of £1 each, and each £2 ordinary share into two ordinary shares of £1 each; (*c*) all arrears of preference dividend to be cancelled, and the profit for 1912 and onwards to be applied first in paying a cumulative dividend of 4½ per cent. on the preference shares; half the balance of profits to go to the preference, and half to the ordinary shares; (*d*) on a liquidation the surplus assets to be applied first in paying £100,000 to the preference shareholders, next in paying £100,000 to the ordinary shareholders, and the balance to be divided in equal moieties between the two classes. By an order made on the 1st of April, 1912, under section 120 of the Companies (Consolidation) Act, 1908, the company was directed to convene a separate meeting of the preference shareholders to consider the scheme. At this meeting 116 members, holding 6,587 shares, were present in person or by proxy, and on a poll 103 members, holding 5,100 shares, voted for the scheme, and three members, holding 175 shares, against it, ten members not voting. General meetings were also held at which a resolution embodying the scheme was duly passed and confirmed as a special resolution under section 46 (reduction) and section 120 (scheme of arrangement). Counsel for the company stated that the loss had been strictly proved, and the necessary resolutions had been passed, and the preference shareholders had approved the scheme at a separate meeting called in compliance with section 120. [SWINFEN EADY, J., here referred to Stiebel on Companies, at p. 724, and asked if the company ought not also to obtain the approval of a majority holding three-

fourths of the preference capital in compliance with the terms of section 45 of the Act.] Counsel for the company contended that section 45 was inapplicable to the present scheme, as this scheme did not deal either with the consolidation of shares of different classes into one class or the division of shares of one class into different classes. Here the scheme was merely to divide the shares of each class separately. However, they contended that even if section 45 were applicable, compliance with section 120 was sufficient.

SWINFEN EADY, J., after stating the facts, said: I am of opinion that section 45 is not applicable to the scheme before me, and accordingly it will be unnecessary for me to consider the question as to whether compliance with section 120 alone would be sufficient in the case of a scheme involving a reorganization within the scope of section 45. I think section 45 is only meant to be used in cases where either of two particular modes of reorganizing capital are to be adopted—either where it is intended to consolidate shares of different classes into shares of one particular class, or where it is intended to divide the shares of one class into shares of different classes. Neither of these methods falls within the ambit of this scheme, and accordingly I hold that section 45 is inapplicable to it. The scheme is accordingly sanctioned, and the reduction confirmed.—COUNSEL, *Jenkins*, K.C., and *Tindal Robertson*. SOLICITORS, *Ashurst, Morris, Crisp, & Co.*

[Reported by L. M. MAY, Barrister-at-Law.]

Re **SUTTON, Deceased. SUTTON** *v.* **SUTTON AND OTHERS.**
Neville, J. 13th and 17th June.

TRUST—TENANT FOR LIFE—REMAINDERMAN—REPAIRS—LEASEHOLD AND FREEHOLD PROPERTIES—LIABILITY OF CORPUS OR INCOME FOR REPAIRS.

The tenant for life is only liable to keep leasehold properties in such a state of repair as they were in when she became tenant for life on the death of the settlor, and accordingly the trustees of the property should, at the date of the death of the settlor, do all repairs necessary to put the property in a proper state of repair to satisfy the covenants in the leases, and pay the same out of the corpus of the estate. Repairs to freeholds must be borne by the corpus.

This was an action by a tenant for life to have it determined whether the repairs to the freehold and leasehold properties of which she was tenant for life ought to be borne by the corpus of the estate, or whether they had been properly deducted by the trustees out of the rents of the said properties. By his will, dated the 2nd of July, 1900, the testator appointed W. T. Sutton and others executors and trustees, and devised and bequeathed his residuary real and personal estate to his trustees upon trust for sale and conversion, and out of the proceeds to pay his debts, &c., and to stand possessed of the residue of such proceeds upon trust to pay the rents, dividends, and annual income thereof to his wife, the plaintiff, R. Sutton, during her life, and from and after her death upon trust for others in remainder. And the testator declared that it should be lawful for his trustees to postpone the sale and conversion of all or any part of his residuary estate for such time as they should, in their absolute discretion, think fit, and directed that the whole of the rents, profits, and annual income of his residuary estate, however the same might from time to time be represented, should be paid to his wife, and no part applied to capital, and that no apportionment in respect of such rents, profits, dividends, and annual income should be made at the time of his decease, but the whole thereof should be paid to his wife. The testator's property at the time of his death, in July, 1900, consisted (*inter alia*) of real and leasehold weekly properties, which were retained by the trustees of the will. The trustee, W. T. Sutton, managed the said real and leasehold properties, and during the succeeding years charged and retained out of the rents of the property large sums for repairs. Counsel for the tenant for life contended that these sums for repairs had been improperly deducted from the income of the property. If they were payable at all, they should have been paid out of capital. In *Re Courtier, Coles* v. *Courtier* (1886, 34 Ch. Div. 137) the Court of Appeal held that there was no obligation on a tenant for life to put the premises in such repair as would comply with the terms of the leases. Her only obligation was to keep them in such a state of repair as they were in at the date of the death of the testator. He also referred to *Re Hotchkeys, Freke* v. *Calmady* (1886, 32 Ch. D. 408). Counsel for the trustees craved leave to incorporate in his argument the remarks of Mr. Lewin in the 1904 edition of his book on the Law of Trusts, at p. 266. He contended that these payments for repairs were properly made by the trustees out of the rents of the properties. The tenant for life was bound to perform the covenants contained in the leases. He referred to *Re Gjers, Cooper* v. *Gjers* (1899, 2 Ch. 54). Counsel for the tenant for life also referred to *Re Horne, Wilson* v. *Cox Sinclair*, and counsel for the trustees to *Eccles and Others* v. *Mills and Others* (1893, A. C. 361).

NEVILLE, J., after stating the facts, said:—We have to consider the two properties separately, the freehold properties and the leasehold properties. With regard to the freehold properties, all the repairs to these ought to have been borne out of the corpus, and must be so borne. With regard to the leaseholds, I am of opinion that what was necessary to put these properties in a proper state of repair to comply with the covenants in the leases ought to have been done at the time of the death of the testator, and ought to have been paid for out of corpus, and must be so paid for, and that the tenant for life ought to bear the subsequent costs of keeping the property in repair in accordance with the covenants in the lease. These adjustments must be made. With regard to the cases cited to me, I am satisfied that what *onus* there is on the tenant for life to keep these properties in repair is only the *onus* that she shall keep them in such a state of repair as they were in at the date of the death of the testator.—COUNSEL, *Jenkins*, K.C., and *R. Roope Reeve; Peterson*, K.C., and *MacSwinney; Poyser*. SOLICITORS, *Torr & Co.; Edell & Co.; W. W. Young, Son, & Ward*.

[Reported by L. M. MAY, Barrister-at-Law.]

Re **EARL DE LA WARR'S SETTLED ESTATES.** Joyce, J.
19th and 25th June.

SETTLED LAND—IMPROVEMENTS—DEVELOPMENT OF BUILDING ESTATE—COMPENSATION TO OUTGOING TENANT—PAYMENT OUT OF CAPITAL MONEY—SETTLED LAND ACT, 1882 (45 & 46 VICT. C. 38), S. 21, SUB-SECTION 10—AGRICULTURAL HOLDINGS ACT, 1908 (8 ED. 7, C. 28), S. 20.

Where settled land is to be developed by the execution of improvements falling within section 25 of the Settled Land Act, 1882, the outgoing tenant's valuation and compensation for disturbance and compensation for unexhausted improvements not falling within parts 1 and 2 of Schedule I. of the Agricultural Holdings Act, 1908, are not part of the "costs, charges, and expenses incidental to" the execution of the improvements and are not payable out of capital money arising under the Settled Land Act.

Under a settlement dated the 30th of January, 1877, Earl de la Warr was tenant for life in possession of certain settled estates, part of which it was proposed to develop as a building estate. Nearly the whole of the land which it was proposed to develop was in the occupation of one Wintersgill, a farmer, as yearly tenant, and it being necessary to obtain possession for the purpose of the development works, notice was given to the tenant to vacate possession, who thereupon, according to the custom of the country, claimed the usual outgoing tenant's valuation and compensation for disturbance. A sum was agreed at £363 15s., this including compensation for acts of ordinary cultivation, and for the unexhausted values of purchased manures and purchased foodstuffs consumed upon the holding. These latter are improvements falling within the Agricultural Holdings Act, 1908, part 3 of the first schedule, and not within parts 1 and 2, to which alone section 20 of the Act (authorising the expenditure of capital monies in payment of compensation) applies. This summons was taken out by Earl de la Warr, the defendants being the trustees and remaindermen under the settlement, to determine whether the above-mentioned sum of £363 15s. was payable by the trustees out of capital monies. For the plaintiff it was argued that the improvements proposed were within section 25 of the Settled Land Act, and that the payment should therefore be allowed out of capital money under section 21, sub-section 10, which allows for payment of "costs, charges, and expenses of, or incidental to, the exercise of any of the powers or execution of any of the provisions of the Act."

JOYCE, J., in the course of his judgment, said: It has been thought proper, no doubt, rightly, to lay out and develop part of Lord de la Warr's property as a building estate, and with a view to that, it is proposed, amongst other things, to execute the improvements specified in section 25, sub-sections 17 and 18 of the Settled Land Act, 1882. The land upon which the proposed improvements are to be executed is not subject to long leases, but was let upon agricultural leases from year to year, and in order to get possession of the land as a building estate and get rid of the tenant it was necessary to pay the tenant compensation for certain agricultural improvements. The Agricultural Holdings Act, 1908, provides that for certain kinds of improvements the compensation may be paid out of capital monies under the Settled Land Act, but as to others it does not so provide. The particular improvements for which Lord de la Warr has here to pay, are not such as are expressly provided for in the Act to be paid for out of the settled fund. If Lord de la Warr had relet the land he could have got repayment from the new tenant, but the land is to be laid out now as a building estate. Is he then entitled to get repayment out of the capital monies? The money could not be paid unless there be justification or authority in the Settled Land Act for payment of such sums out of capital monies. It was argued before me that the improvements which the trustees are executing are improvements within section 25, and that money may be had for them under section 21. Can the expenses incidental to getting possession of the land for the purpose of executing the improvement be called part of the expense of executing the improvements? They are preliminary to the improvements, without which the trustees cannot get possession of the land, but they are not part of the expenses of executing the improvements. Nor are they part of the costs, charges, and expenses under section 21, sub-section 10. If this case could be brought under sub-section 10, why could not also the case of buying out a tenant, for the purpose of executing improvements? Upon consideration I do not see my way to creating a precedent by allowing such sums, and after giving a fair reading to the Act I cannot say that the payments are part of the improvements or can be allowed as incidental to the execution of the improvements.—COUNSEL, *T. R. Hughes*, K.C., and *C. A. Bennett* for the plaintiff; *Austen Cartmell* for the remaindermen; *H. Burrows* for the trustees. SOLICITORS, *Bennett & Ferris; Cope & Co.*

[Reported by R. C. CARRINGTON, Barrister-at-Law.]

Re **RUSSELL.** **THE PUBLIC TRUSTEE** *v.* **CAMPBELL.**
Joyce, J. 27th June.

WILL—CONSTRUCTION—LEGACY TO EXECUTOR—SUBSEQUENT REVOCATION BY CODICIL OF APPOINTMENT AS EXECUTOR—IMPLIED REVOCATION OF LEGACY.

A testatrix by her will appointed "my friends F. and C. to be the executors and trustees of this my will, to each of whom I give the legacy, or sum, of £500." By a codicil the testatrix declared, "I hereby revoke the appointment of C. as executor, and in his stead appoint the Public Trustee as executor of my will with F."

Held, that the legacy in the will was to C. in the character of executor, and that C. was not entitled to take.

Walne *v.* Hill (1883, *W.N.* 171) *followed.*

By her will, dated the 16th of March, 1908, Charlotte Russell appointed executors and trustees as follows: "I appoint my friends, George Robert Fife and Gordon Campbell, to be the executors and trustees of this my will, to each of whom I give the legacy or sum of £500." By a codicil dated the 1st of July, 1911, the testatrix declared as follows: "I revoke the appointment of Gordon Campbell as executor, and in his stead appoint the Public Trustee as executor of my will, with George Robert Fife, and direct his name to stand first;" and also revoked certain dispositions contained in the will. The testatrix died on the 2nd of July, 1911. This summons was to determine, *inter alia*, whether Gordon Campbell was entitled to the legacy of £500 bequeathed to him by the will of the testatrix. For the residuary legatees it was argued that the gift was to the legatee as executor, and the revocation of the appointment as executor implied the revocation of the gift: *Walne* v. *Hill* (1883, W. N. 171) and *Re Appleton* (29 Ch. Div. 893). On behalf of the legatee, Gordon Campbell, it was contended that the executorship only was intended to be revoked, and the fact that the codicil expressly revoked other legacies was an indication that the testatrix did not intend to revoke the gift in the will, which was not conditional. *Read* v. *Devaynes* (3 Bro. C. C. 95), *Andrew* v. *Trinity Hall, Cambridge* (9 Ves. 525), *Burgess* v. *Burgess* (1 Coll. 367), and *Cockerell* v. *Barber* (2 Russ. 585) were cited.

JOYCE, J., in the course of his judgment, said: I am not sure that the gift here in question is not merely, according to the true construction of the will, a gift to each of the executors and trustees, in which case only an executor and trustee could take. At all events, this is a case in which the gift is to the legatee in the character of executor and trustee. The legacy is, as it were, annexed to the office, and is given to Campbell as being an executor of the will. By virtue of the codicil he is not, and cannot be, an executor, and that being so, in face of the case of *Walne* v. *Hill* (*sup.*), I do not see how he can take the legacy, and I hold, therefore, that he is not entitled thereto.—COUNSEL, *J. E. Harman*, for the trustees; *Stamp*, for Gordon Campbell; *C. S. Crossman* and *E. M. Winterbotham*, for the residuary legatees. SOLICITORS, *T. B. Lodge; Paines, Blyth & Huxtable.*

[Reported by R. C. CARRINGTON, Barrister at-Law.]

BOWLES *v.* **BANK OF ENGLAND.** Parker, J. 28th June.

INCOME TAX—DEDUCTION AT THE SOURCE AFTER THE RESOLUTION OF THE WAYS AND MEANS COMMITTEE OF THE HOUSE OF COMMONS, BUT BEFORE THE PASSING OF THE ACT IMPOSING THE DUTY—IRISH LAND ACT, 1903 (3 ED. 7, C. 37), SS. 31 AND 32—NATIONAL DEBT ACT, 1870 (33 & 34 VICT. C. 71), S. 14.

On a motion for an interlocutory injunction to restrain the Bank of England from deducting income tax from a dividend payable to the plaintiff on his Irish Land Stock before the Act imposing such tax had been passed, but after the passing of a resolution of the Ways and Means Committee of the House of Commons which specified the rate at which such tax would be levied, on the defendants undertaking to pay the amount of the tax into court to abide the order of the court, no order was made on the motion.

This was a motion by Mr. T. Gibson Bowles, who appeared in person, for an interlocutory injunction to restrain the Bank of England from deducting, by way of income tax or otherwise, any sum whatever from the dividend of £900 12s. 6d. payable to him on the 1st of July, 1912, in respect of some Irish land stock which he held. He submitted that income tax was an annual tax. No Act has yet been passed levying it this year, and accordingly it ought not to be deducted from his dividend due on the 1st of July. The last year's Income Tax Act expired on April 5th of this year, yet the Bank of England have ever since the 6th of April been deducting income tax from their dividends before paying them—deducting it at the source, as it is called, by virtue of what they affect to believe is the anticipatory sanction given by the Ways and Means Committee of the House of Commons. It would be impossible to argue that the resolution of a Committee could be any sanction for the levy of a tax not yet imposed by any Act. Such a resolution is not even binding on the House. He referred to the 1879 edition of Sir Thomas Erskine May's work on parliamentary procedure, at page 593. Were it indeed the fact that there is taxing power in a resolution, there would be no need for an Act of Parliament to follow it at all. This case is urgent in view of the very serious and unprecedented delay in passing the Finance Act last year. This delay should not become a precedent, and, at any rate, the levying of taxes meanwhile without any Act imposing them should certainly be stopped. Without the assent of Parliament large levies of income tax have already been made. He referred to the remarks of the learned judge in *Bowles* v. *Attorney-General* (1912, 1 Ch. 123), where, although it was held lawful for the Commissioners to make a demand for the super-tax, it was doubted if they could assess and demand payment of it before the Act imposing it was passed. He read a quantity of evidence, and referred to the Irish Land Act, 1903 (3 Ed. 7, c. 37) ss. 31 and 32. He contended that the Bank of England were not merely the agents but the Commissioners for levying and receiving income tax. Counsel for the Bank of England said that since the passing of the Income Tax Act, 1842, it had always been the custom for the Bank of England to deduct the tax in reliance upon and obedience to the resolution of the House of Commons, foreshadowing the introduction of the Act, at the rate specified in such resolution. He did not think the Bank were under any legal liability to pay the plaintiff anything yet, because, as a matter of fact, they had not yet received any money for the payment of the interest due on the 1st of July. No action will lie against the Bank of England until the money has been actually received by them, in this case from Ireland, for the payment of this interest: *Davis* v. *Bank of England* (1824, 2 Bing. 393). He also referred to the National Debt Act, 1870 (33 & 34 Vict., c. 71), s. 14.

PARKER, J., after stating the facts, said that there were several points of difficulty which could not well be dealt with on an interlocutory application. The Treasury warrant had to be got for payment of the dividend, and it might be possible that default might not be in the Bank of England, but might be in the Treasury, in which case it might be necessary to launch a petition of right. He also suggested that the Attorney-General should be added as a party. On the defendants undertaking to pay the £52 10s., the amount of the income tax which they would otherwise have deducted, into court, he made no order on the motion.—COUNSEL, *Rowlatt.* SOLICITORS, *Hasties; Freshfields.*

[Reported by L. M. MAY, Barrister-at-Law.]

Bankruptcy Cases.

Re **SCHENK.** *Ex parte* **WEST HYDE ESTATE CO. (LIM.).**
C.A. No. 2. 21st June.

BANKRUPTCY—BANKRUPTCY NOTICE—FINAL JUDGMENT—STAY OF EXECUTION—JUDGMENT FOR SPECIFIC PERFORMANCE—FORM OF BANKRUPTCY NOTICE—BANKRUPTCY ACT, 1883 (46 & 47 VICT., C. 52), S. 4, SS. 1 (G) —BANKRUPTCY FORMS, 1886-1890, FORM 6.

A judgment for specific performance, which requires to be worked out, and under which no money becomes payable until a date later than the judgment, is none the less a final judgment, on which a bankruptcy notice can be founded.

The stay of proceedings in the action which is ordered in such a judgment is not a stay of execution. A bankruptcy notice requiring the debtor to pay the amount due "on a final judgment or order" is not invalidated by the addition of the words "or order," which do not appear in form 6.

Re Poole, ex parte Twisaday, 7 Morr. 22, approved.

Appeal from an order of a registrar of the High Court in Bankruptcy, setting aside a bankruptcy notice. Upon the 17th of February, 1911, the creditors obtained judgment in the Chancery Division for the specific performance of a contract for the sale of land. The judgment ordered that upon the plaintiffs executing a conveyance, to be approved by the court, and tendering to the defendant all title-deeds relating to the land in question, the defendant was to pay to the plaintiffs £2,400, the agreed amount of purchase money and interest due on the 1st of March, 1911, on a date not before the 6th of July, 1911. The defendant was also ordered to pay the plaintiffs' costs. It was further ordered that there should be a stay of proceedings in the action except for the purpose of carrying this order into effect, without prejudice to any proceedings for any breach of this order. On the 12th of January, 1912, the Master certified that a proper conveyance had been executed by the plaintiffs, and that they had tendered the title-deeds to the defendant, and he appointed the 12th of February, 1912, as the date on which the defendant should attend at the Master's chambers to pay the £2,400 and receive the title-deeds. The judgment creditors attended on the 12th of February, but the debtor did not appear or send the money. On the 23rd of March the judgment creditors issued a bankruptcy notice requiring the debtor to pay the sum of £2,400 "claimed by them as being the amount due on a final judgment or order obtained by them against you in the Chancery Division of the High Court, dated the 17th day of February, 1911, whereon execution has not been stayed." The debtor moved to set aside the notice on the ground that it was not founded on a final judgment, but at the hearing of the motion the registrar took the point that the bankruptcy notice was bad, having regard to the order for the stay of proceedings in the action, because it recited that execution had not been stayed, and that it ought to have run, "whereon execution has been, but is not now, stayed." He refused leave to amend, and set aside the bankruptcy notice. The judgment creditors appealed. Counsel for the appellants contended: First, that the judgment was final—there was a proper *litis contestatio* and a final adjudication of it between the parties: *Re Poole, Ex parte Twisaday* (7 Morr. 22), and *Re Alexander* (1892, 1 Q. B. 216); secondly, the registrar held that the effect of the judgment was that execution was stayed for a time, and therefore the bankruptcy notice was wrong in form and could not be amended. The registrar relied on *Re Ide* (17 Q. B. D. 755), but in that case the creditor had not got leave to issue execution at the date when he issued the bankruptcy notice. Counsel for the respondent contended

that a bankruptcy notice could not be issued on this judgment, because, at the date of the judgment, execution could not have been issued upon it. The order had to be worked out and a certificate given by the Master, therefore it was not a final judgment. Secondly, he contended that the order for a stay of proceedings was equivalent to a stay of execution; and, thirdly, that the bankruptcy notice was bad because it called upon the debtor to pay the amount due "on a final judgment or order," which was not strictly in accordance with the form, the words "or order" being an addition to the words in the form. He cited *Re Ide* (in 3 Morr., p. 239), *Re Crump* (8 Morr. 174), *Re Chinery* (12 Q. B. D. 342), *Re Cohen, Ex parte Schmitz* (12 Q. B. D. 509), and *Re Faithfull, Ex parte Moore* (14 Q. B. D. 627).

COZENS-HARDY, M.R.—In this case there was a judgment for the specific performance of a contract for the sale of land in the ordinary form; the Master made his certificate in the usual form, and named a time and place for payment by the defendant. The effect of that order was that the £2,400 was not due on the 17th of February, 1911, but was due on the 12th of February, 1912, under the judgment. The creditors, not being paid on that date, issued a bankruptcy notice requiring the debtor to pay "the amount due on a final judgment or order obtained by them against you in the Chancery Division of the High Court, and dated the 17th day of February, 1911, whereon execution has not been stayed." Three points have been made against the bankruptcy notice. The first is that it is not founded on a final judgment. If this is not a final judgment, I do not know what is. I cannot conceive anything more final. If authority be needed, I think that *Re Poole, Ex parte Twisaday* (*supra*) is a sufficient authority, and one that we ought to follow. Secondly, it was objected that the notice should have run, "whereon execution has been, but is not now, stayed." That would have been false; the stay in the judgment is a stay of proceedings in the action, not of execution. The third point—that the notice is bad for adding the words "or order" after "judgment"—is technical beyond endurance. It is of no moment whether the judgment is called a "judgment" or an "order"; the whole point is its finality.

FARWELL, L.J.—As to the first point, the true rule is that the creditor must be in a position to issue execution at the date when he issues his bankruptcy notice. As to the second point, it would have been untrue to say that execution had been stayed; and as to the third, it is sufficient to quote Lord Selborne's words in *Re Faithfull, Ex parte Moore* (14 Q. B. D., at p. 632): "To constitute an order a final judgment, nothing more is necessary than that there should be a proper *litis contestatio*, and a final adjudication between the parties to it on the merits. That this order was a judgment is plain, and it is equally plain that it was final."

KENNEDY, L.J.—As to the point taken by the registrar, that the notice should run, "whereon execution has been, but is not now, stayed," I think he misunderstands the position as to which those words could be applicable. This judgment was not to become effective until a later date, therefore "stay" does not relate to execution at all, for the judgment did not create any right in the plaintiffs to get paid or any duty in the defendant to pay until a later date. From that later date it operated according to its tenor, without any stay at all. It is not correct to say that a creditor must be in a position to issue execution at the date of the judgment. As to the other two points, I concur, and have nothing to add. Appeal allowed.—COUNSEL, *Hansell, Tindala Davis.* SOLICITORS, *Bertie F. Browne; Surtees, Philpotts, & Co.*

[Reported by P. M. FRANCKE, Barrister-at-Law.]

Solicitors' Cases.

***Re* HURST & MIDDLETON (LIM.). MIDDLETON *v.* THE COMPANY.**
C.A. No. 2. 27th June.

SOLICITOR—UNQUALIFIED PERSON—MONEY IN HANDS OF UNQUALIFIED PERSON—PAYMENT INTO COURT—SUMMARY JURISDICTION—MOTION.

The appellant was an unqualified person, who allowed a solicitor to occupy a room in his office. Legal work was done in the name of the solicitor, who received from the appellant a share of the profits. In the winding up of a company, money became payable to the solicitor on behalf of the receiver in the action, part of which was received by the appellant as representative of the solicitor, and part was received by the solicitor and handed to the appellant, who misapplied it. On motion in a summary way for an order on the appellant to pay the money into court,

Held, reversing the decision of EVE, J. (*ante*, p. 520). *and distinguishing* Re Hulm & Lewis (1892, 2 *Q. B.* 261), *that as the appellant had not obtained the money as a result of pretending to be a solicitor, the court had no jurisdiction to proceed against him in a summary way, and exercise the power of discipline which it has over its own officers by ordering him to pay the money into court upon motion.*

Appeal from an order of Eve, J. (*ante*, p. 520), whereby the appellant J., though not a party to the action, was directed upon motion in a summary way to deposit in court a sum of £724 11s. The appellant, an unqualified person, carried on business as a debt collector, under the style of the Metropolitan Legal and Commercial Association. C. E., who was a qualified solicitor, was allowed by J. to occupy a room in his office, and legal business was transacted in his name, but the banking account was kept in the name of J., who provided money required for expenses, and paid E. a share of the profits. The present action was brought by M., a debenture-holder in Hurst & Middleton, Ltd., for the purpose of winding up the company. M. was a friend of J., and through him employed C. E. as solicitor on the record in the action. Most of the work was, in fact, done by J., who attended in chambers as E.'s representative, and signed letters in the name of C—— E—— & Co. M. was appointed receiver in the action, and was authorized to sell the undertaking to a purchaser at the price of £900, the purchase money to be paid into court by the receiver. The deposit on the purchase was received by J., acting as representative of E., and the balance was paid to E., who paid certain costs out of it, and handed the balance to J. The amount unaccounted for was the £724 11s. above mentioned. At a later date M. assigned all his interest in the action to his brother P. M. by a deed which recited that £724 11s. had been paid into the Bank of England to the credit of the receivership account; he then went abroad, and P. M., having been appointed receiver in his place, discovered the default, and moved for an order that J. should pay the money into court. On the authority of *Re Hulm & Lewis* (1892, 2 Q. B. 261) Eve, J. (*ante*, p. 520), held that he had jurisdiction to make the order, notwithstanding the fact that J. was not a solicitor, because he had rendered himself amenable to the summary jurisdiction of the court over its own officers by purporting to act as if he were one of them. J. appealed.

FARWELL, L.J.—With great regret I differ from Eve, J., who I know was exceedingly doubtful about this case. I see no ground on which the court can exercise the summary jurisdiction which Courts of Record possess over their own officers by way of discipline (as to which see Hawkins' Pleas of the Crown, p. 212) against a man who is not one of its officers and has not acted in the matter in such a way as to get possession of property by holding out that he is an officer. [His lordship stated the facts and continued:] Assuming that J. has acted at various times as a solicitor without any justification for so doing, in the present action he merely acted as agent for E., and had no *locus standi* in any other capacity. The first thing he did was to attend as agent for E, and receive on his behalf the deposit payable on the purchase. He could not have been pretending to be a solicitor, otherwise he would not have got the money, which could only be paid to the solicitor on the record. The balance of the money was paid at E.'s office, and when E. handed it over to J. there was no pretence that the latter was a solicitor. The case of *Re Hulm & Lewis* (*ubi sup.*) was relied on, but I desire to express no opinion on that case at all beyond this, that to my mind it has no bearing on this state of facts. In that case the court held that a man who obtained orders which he could only have got properly by holding the capacity of a solicitor is estopped from afterwards saying that he does not hold it. Here if J. had pretended to be a solicitor he would never have got the money. He was only E.'s representative, and if he had pretended to be anything else he would have defeated his own object.

KENNEDY, L.J.—The court ought to be very careful in the administration of summary remedies. The application before Eve, J., was based on an allegation that this man acted as a solicitor, and can be dealt with for a wrong done in that assumed capacity as if he really were a solicitor. To succeed in such an application you have to shew that the act was done by a man unqualified in fact, but representing himself to be a solicitor. The case wholly fails, because it is not shewn that he obtained something which he ought not to have obtained, and would not have obtained if it had been known that he was not entitled to the privileges of a solicitor. The judgments in *Re Hulm & Lewis* (*ubi sup.*) proceed on the principle that when the court is about to exercise discipline over a man for detaining property, he is not allowed to say "I am free from your jurisdiction because I am not a solicitor," if the pretence of being a solicitor is the thing that enabled him to get possession of the property. The offender in that case was actually on the record as solicitor, and would not have got possession of the property in question if he had not been. Appeal allowed.—COUNSEL, *C. J. Mathew; A. Adams.* SOLICITORS, *George Jolly; Jaques & Co.*, for *Turnbull & Sons*, Scarborough.

[Reported by F. GUTHRIE SMITH, Barrister-at-Law.]

*** In the report of *Re A Debtor* (*No.* 2 *of* 1912, *Brentford*) (*ante*, p. 634), Mr. Herbert Jacobs should have been mentioned as counsel, in place of Mr. Hansell.

Professor A. V. Dicey, writing to the *Times* on the subject of resistance to the Insurance Act, says:—"Allow me to join as briefly and emphatically as I can in Mr. Lyttelton's protest against any attempt to resist by any illegal means the operation of the National Insurance Act. I hold with him that the Act is in many of its provisions almost intolerable and may prove unworkable. I am also convinced that occasions may arise—though they are very rare—where resistance to the law of the land may become a duty. No such occasion has as yet arisen. Employers and servants will injure a good cause if, instead of insisting on the amendment of the Act, they use rash language which implies an intention to break the law. We have had far too much lately of both passive and active resistance to the just authority of the State, and this resistance has in some instances met with the tolerance, if not with the encouragement, of men in power."

Societies.

The Law Society.

REPORT OF THE COUNCIL.

(*Continued from page* 637).

Finance (1909-10) Act, 1910.—Representations have been received from time to time during the year regarding the delays which have taken place in the completion of valuations of land for the purposes of increment value and other duties under the Finance Act. The Council have realised that, owing to the extent and magnitude of the work involved, some delay is inevitable, and they have been careful to direct their criticism accordingly. In some cases, however, which were brought to their attention, it appeared that special hardships were arising, and were being caused to beneficiaries and others owing to the fact that executors had been obliged to defer the distribution of estates pending completion of valuations and possible claims for duty. In view of these cases and generally in the circumstances a communication was addressed to the Commissioners of Inland Revenue directing their attention to the serious delays complained of, to the consequent prejudice of the beneficiaries, and to the fact that solicitors were being freely blamed for delays entirely beyond their control. In response to this complaint the Council received a letter from the Secretary to the Board of Inland Revenue to the effect that the board regretted that delay had taken place in certain cases in the completion of the valuations of real estate for the purposes of estate duty and stamp duty, and that efforts would be made to complete these valuations with special expedition. Rules of court have been made regulating procedure on appeals under section 33 of the Act of 1910. These rules were approved by the Council, who considered, further, that the procedure on appeals under the Finance Act of 1894 should be assimilated to them. A recommendation to this effect was accordingly made to the Rule Committee, and the subject, it is believed, is still under their consideration. A further question arose as to the provision of some means by which purchasers of real estate can satisfy themselves that all claims for increment value duty arising on death have been duly discharged. Members are familiar with the procedure under section 11 of the Finance Act, 1894, under which certificates of payment of estate duty are issued by the Estate Duty Office, and it was suggested that similar certificates should be issued with regard to the payment of claims for increment value duty which, when they arise on the occasion of death, are a charge on the land. The Council were of opinion that such certificates would prove of considerable utility, and they made a suggestion to that effect to the Inland Revenue authorities, whose views on the subject have not so far been disclosed.

Lunacy Act, 1911.—The main purpose of this Bill was to amalgamate the duties and staffs of the Masters in Lunacy, the Chancery Visitors, and the Commissioners in Lunacy in a revised and enlarged Board of Commissioners which was to be housed outside the law courts. The scheme of amalgamation was set out in a schedule to the Bill, but clause 1 of the Bill itself provided that the scheme might be varied from time to time by rules in lunacy. By section 338 of the Lunacy Act, 1890, the power of making rules in lunacy is vested in the Lord Chancellor, and that power is limited to the purpose of carrying the Act into effect. It appeared to the Council that the further rules proposed would have gone beyond this, and would have amounted to a power to legislate. It also appeared that the amalgamation proposed would have exceeded that recommended in 1908 by the Royal Commission on the Care and Control of the Feeble-minded, in that it included not merely the Chancery Visitors and the Commissioners in Lunacy, but also the Masters in Lunacy. The Council considered that if the duties of the masters were amalgamated with those of the visitors and commissioners, the strict privacy which has hitherto been regarded as essential in the management and administration of the affairs of lunatics would be interfered with. They thought also that the proposed legislation would place important judicial functions in the hands of a non-judicial body. For these reasons, the Council took steps to oppose the Bill, and though it was subsequently read a second time in the House of Lords as it had been originally drafted, the Lord Chancellor announced on its third reading that he would abandon the scheme. The Act is accordingly limited to the single provision that lunacy vesting orders are, in future, to be part of the jurisdiction of the Chancery Division. Further legislation which is pending will receive the consideration of the Council.

Bankruptcy Bill.—This Bill was formally introduced on behalf of the Government at the conclusion of last session and has been reintroduced in the House of Lords. It incorporates many proposals recommended by the Bankruptcy Law Amendment Committee, 1908, including (clause 11) one to protect a *bonâ fide* purchaser of real property acquired by the vendor after bankruptcy. The clause as at present framed appears to the Council to be open to criticism in that *(a)* it does not clearly provide that purchasers are to be protected unless the trustee intervenes before completion, and *(b)* it does not protect an honest purchase from a bankrupt of his after-acquired real estate if it can be shown that the purchaser had knowledge of the bankruptcy. The recommendation of the Departmental Committee was that the law relating to after-acquired realty should be assimilated to that of after-acquired personalty. The clause will, it is considered, require some amendment in order to effect this purpose. Several other questions arise on the Bill and steps will be taken to deal with them as opportunity arises.

Foreclosure Procedure.—In the last annual report reference was made to a proposal that the provisions of order 14 of the Rules of the Supreme Court should in simple and clear cases be made applicable towards assisting mortgagees to obtain absolute orders of foreclosure in a summary manner. It was further stated that the proposal had met with the approval of the Council, who had caused a form of rules to be drafted to give effect to it. The draft of these rules, a copy of which was printed in the last annual report, was subsequently forwarded to the Supreme Court Rule Committee, the result of whose consideration of the matter is still awaited.

National Insurance Act, 1911.—The Council were of opinion that clause 51 of this Bill, as it was originally drafted, interfered unduly with the right of judgment creditors in the prosecution of claims against persons in receipt of sickness benefits under the Bill. The Council communicated their view to the Chancellor of the Exchequer, and at their instance an amendment to omit the clause was handed in. The Chancellor replied to the effect that the final wording of the clause was still under consideration. It was subsequently amended by the introduction of safeguards which the Council thought sufficient.

Filing Powers of Attorney in Central Office.—A complaint was made by members during the year that they had been called upon to pay a fee of 6d. a folio for marking office copies of powers of attorney filed pursuant to Section 48 of the Conveyancing Act, 1881, for which they had applied at a date subsequent to the original filing of the power but the copies for which they themselves had supplied. The authorities had sought to justify the demand by reference to the rules of court made under the section in question. The Council took the view that no such justification in fact existed, that the Act itself empowered the making of the copies by the applicant, and that the rule, if it had the effect suggested by the authorities, was accordingly *ultra vires*. Representations in this sense were made to the Rule Committee, and as a result the practice was altered. Solicitors can now therefore make their own copies, carry them in and have them marked as office copies for the ordinary fee of 2d. a folio.

Stamp Duty on Mortgages for Bank Overdrafts.—A complaint was received from a member pointing out that the present law with regard to the stamping of mortgages involves in many cases a long and complicated search to satisfy purchasers as to the maximum amount which has been advanced on the security and the subsequent correctness or otherwise of the stamp duty impressed on the mortgage. Interviews on the subject took place between the Chairman of the Board of Inland Revenue and the President, when the latter expressed the view that there was a serious practical difficulty and requested that some steps to meet it should be taken by the Inland Revenue authorities. It has not so far been found possible to suggest a remedy which commends itself to the Authorities, who moreover have expressed themselves unwilling to be bound by any decision which might be given if the question were raised on a vendor and purchaser summons. The matter is still under consideration.

Access to Prisoners by their Professional Advisers.—Communications have passed between the Council and the Home Office with regard to access to prisoners by their professional advisers, and to certain abuses of the permission hitherto allowed which had arisen. New regulations have been prepared which have received the approval of the Council and which will, it is hoped, remedy the abuses referred to without unduly restricting the necessary and proper access of solicitors to prisoners for whom they act.

Presentation by Mr. Arthur Wightman.—On the occasion of his

retirement from the Council Mr. Arthur Wightman, of Sheffield, has presented to the Society a sum of £1,000 three per cent. Debenture Stock of the Sheffield and South Yorkshire Navigation Company, the income of which he desires shall be applied in providing a prize for candidates at the Society's examinations. The conditions are to be arranged with the Council and are now under consideration. In the meantime the thanks of the Society are due to Mr. Wightman for his generous gift.

Transfer of Consols by Deed.—This reform in the law which had been advocated by the Council was effected by section 17 of the Finance Act, 1911, under which rules have been issued which should, in the opinion of the Council, materially assist in facilitating the transfer of Government securities.

Solicitors' Remuneration—Collection of Debts on Commission.—Cases have recently arisen in the courts in which the principle of collection of debts by solicitors on a percentage basis has been called in question. In each one of the cases special circumstances existed rendering the arrangements not only illegal but contrary to proper professional conduct. The Council have, however, felt themselves called upon to give a very careful consideration of the whole subject. At the Special General Meeting of the Society held in January last, the President stated, in answer to a question put by Mr. Brinsley Harper, that "the question whether the collection of debts by solicitors for clients on the terms of commission being paid on the amount of the debt recovered is champertous is a question of law, which can only be determined by the courts. At present the authorities on the subject are conflicting. The Council recognize that there is much to be said in favour of authorising remuneration by commission and will be prepared to consider favourably an application, under proper circumstances, to support a test case on the point. In the meantime the whole question will receive the further consideration of the Council." The subject was again referred to the April Special Meeting when the following resolution was passed: "That it be referred to the Council to consider and report to the Society whether in their opinion the collection of rents and rates by solicitors on the terms of a commission being paid on the amounts recovered is unprofessional conduct on the part of such solicitors." A special committee is now considering the matter.

Proceedings under the Solicitors Acts.—The 23rd annual report of the committee appointed under the Solicitors Act, 1888, will be found in the appendix. During the year covered by this report five solicitors were convicted of various indictable offences, and their names have, on the application of the Society, been struck off the roll by order of the Divisional Court. Convictions under section 12 of the Solicitors Act, 1874, have been obtained against eight unqualified persons; and other cases have, on the consent of the Magistrates, been withdrawn after apology and payment of costs by the respondent. Convictions under the same Act have been obtained against eight solicitors for practising without being duly qualified, and other cases have been withdrawn on conditions. Under the provisions of the Solicitors Act, 1906, the Council refused the applications of eight undischarged bankrupts for a renewal of their practising certificates. Five of these applicants appealed to the Master of the Rolls, and in three cases an order was made to renew the certificates subject to approved security. In the other two cases the appeal was dismissed. As regards applications under section 16 of the Solicitors Act, 1888, the Council refused to renew the certificates of thirteen solicitors on the ground of bankruptcy, or other circumstances. In three of these cases the applicants appealed, and the Master of the Rolls ordered the certificates to be issued. Complaints against three unqualified persons under the Stamp Act, 1891, section 44, have been considered during the year and submitted, as is usual, to the Commissioners of Inland Revenue, and in each case fines were imposed. As members are aware, the Council have no direct jurisdiction in cases coming under the section referred to. An application for restoration to the roll was opposed by the Council, but on appeal, the Master of the Rolls authorised the name of the applicant to be reinstated upon conditions.

The Law Society.

LAND TRANSFER.

Some observations by the Council of the Law Society upon a memorandum issued from the Land Registry "on the facilities afforded by the Land Transfer Acts for cheapening and simplifying dealings with land."

1. Although headed with the Royal Arms and the words "Land Registry" the memorandum does not possess any statutory authority, and is not issued in pursuance of any statutory duty. The sole reason given for its issue is the "desire" of the Registrar to draw the attention of the public to the advantages which in his view would result from resort to the Registry.

2. Whilst making every allowance for the proper zeal of an official, the Council gravely question the propriety of the Registrar's action in issuing a memorandum which is calculated, if not designed, to lead the public to believe that it embodies the authoritative representations of a State department, whereas in fact it is to a great extent only an expression of the personal views of the Registrar, and is in conflict with the views of some of the most eminent conveyancing counsel of the day, and with the opinions of the great majority of the solicitors who have had large practical experience of the working of the present system of registration under the Land Transfer Acts.

3. The time chosen for the issue of the memorandum is, in the opinion of the Council, singularly inappropriate. The report of the Royal Commission on the Land Transfer Acts issued only last year, after the Commissioners had been occupied two and a half years in hearing evidence and considering the subject, distinctly finds that the system which the Registrar's memorandum advocates is an imperfect system, the extension of which the Commissioners could not recommend. That result was arrived at after the Registrar had given evidence at great length before the Commission, and after everything that could be advanced in favour of the system had been advanced. The Commissioners made numerous recommendations and suggestions for the alteration of the system and the amendment of the law. To carry these suggestions into effect further legislation would be required, and even then the report recommends that no attempt should be made to extend the area until the amended system has been found to work satisfactorily in London. No step has yet been taken to remove the imperfections of the present system, or to amend the law. Under these circumstances it seems to the Council to be unfortunate, if not improper, at such a moment to issue a paper which ignores both the evidence before the Commission and the report of the Commissioners, and invites the public to take a course based on the assumption that the views unsuccessfully urged by the Registrar before the Commission are correct.

4. The Registrar commends the present system to the public because in his view it affords facilities "for cheapening and simplifying dealings with land." Those are objects with which the Council are in full sympathy. They have given proof of it by promoting and aiding legislation which has admittedly done much towards attaining both objects. They have proposed further measures having the same aim. One of those measures is designed to abolish the feudal tenure of land (which, with its attendant incidents, at present makes it impossible to establish a simple and workable system of registration), and to simplify the law of real property by assimilating it to that of personalty, with a view to making the transfer of land as simple and inexpensive a matter as the transfer of stocks and shares so far as the different natures of the subjects will admit. A bill having this object, prepared by counsel on the instructions of the Council, was submitted to the Royal Commission, and not unfavourably commented upon in the report, but the terms of the reference to the Commissioners were unfortunately so limited as to preclude them from making a complete enquiry into that aspect of the question. It is, in the opinion of the Council, much to be desired that the expediency of legislation on those lines should be at once considered by the responsible authorities, and, if thought necessary, a further enquiry should be instituted free from the limitations which tied the hands of the Royal Commission.

5. The Council cannot but regard the Registrar's memorandum as misleading on the question of expense. In contrasting the relative cost of dealing with land on or off the register, he does not take into account the fact that the great majority of persons buying, selling or leasing land, or borrowing or lending upon it, are unable or unwilling to do so without the advice and assistance of their solicitors on the transaction generally, quite apart from the mere technical conveyancing work. That advice and assistance is as a general rule in dealings with unregistered land treated as covered by the authorised scale fee, with which the Registrar makes his comparison, although strictly it is not so covered. Therefore to make the comparison correct the value of the advice and assistance rendered should be added to the official cost in dealing with registered land, and if so added at anything like the rate of remuneration paid to other agents for similar business, the result of the comparison would not be in favour of the Registry. Moreover the Registrar's memorandum does not sufficiently take into account the expense to which an owner desirous of registering his land with an absolute title must be put in showing his title to it—a matter of importance in view of his possible liability under section 7 of the Land Transfer Act, 1897—and ignores the evidence given before the Commission proving to the satisfaction of the Commissioners that the transfer of unregistered land is in fact effected at much less cost than the maximum authorised scale fees which the Registrar takes as the basis of comparison.

6. The Registrar by his memorandum seeks to attract the public by a reference to "short simple forms of conveyance and mortgage issued by the Registry"—ignoring the evidence given before the Commission which showed that in many cases those forms cannot be safely used without material alterations and additions, and that owing to modern statutes the forms in use in transactions with unregistered land are as simple and concise as the official forms.

7. The memorandum refers to the evidence given before the Royal Commission by landowners in favour of registration, but omits to refer to the considerable body of evidence given against it by landowners, bankers, auctioneers and others engaged in dealings with land; indeed, the Registrar himself acknowledged before the Royal Commission that the landowners who gave evidence in favour of the system were not completely representative. Moreover, no reference is made to the fact that no single Borough or County Council has asked for registration to be applied to its area though the Land Transfer Acts authorize such applications. On these councils sit many who are interested in land reform, and, moreover, on County Councils the land-holding interest is very strongly represented, too strongly in the opinion of some, and yet no single County or Borough has asked to be included in the Acts. It is therefore gravely misleading the public to give the impression that landowners support the Acts.

8. The memorandum, in urging landowners to undertake the trouble and expense of registering with absolute title, holds out the benefit of Government guarantee. If upon investigation of the proposal to radically change the law of real property above referred to, it should be considered desirable to provide also a system of registration either with or without a guarantee, it can be done. Under the changed conditions a register, whilst affording as much protection against fraud as the present system and equal safety to purchasers and mortgagees, could be made perfectly simple and automatic in its operation, and such as would entail no duties upon the Registrar, except such as are purely administrative. Under such conditions titles could be guaranteed with far less risk to the State than at present, but it is quite possible that after the change advocated has been made titles will become so simple that the guarantee will not be desired. It would be well also for landowners to bear in mind that in any attempt to enforce a claim under the guarantee they would have to encounter the well-known difficulties which attend attempts to fix a liability upon the Treasury, and are not at all likely to find it a simple or inexpensive matter.

9. The memorandum suggests to landowners that once a title is registered no difficulty or complication can arise in the future. This is opposed to everyday experience. A title, whether on the register or off, may be perfectly clear and unquestionably good to-day, but before the land comes to be dealt with again a badly drawn will, a dispute as to who is the successor to an intestate owner, or some other of the many vicissitudes which may possibly affect the right to property may arise, and registration is no protection against incidents of that kind. Indeed it increases the difficulties, because doubts or questions which in the case of unregistered land are got over by special conditions or soon cured by time must in the case of registered land be disposed of, probably by litigation, before the register can be cleared.

10. The Registrar boldly asserts that registration will increase the marketable value of land—and he refers to the evidence of one witness who stated before the Scotch Commission (the report of which Commission, however, did not recommend the adoption of the Land Transfer Acts in Scotland) that in Australia registration is commonly reckoned to increase the value for sale by 10 per cent. But here again the Registrar ignores the evidence given before the English Commission to the effect that registration is not found to add anything to the saleable value of land.

11. In making these observations the Council have no intention to repeat all the objections to the present system of registration or to deal with the arguments for or against any alternative scheme. Their object is two-fold—to indicate the *ex parte* and unauthoritative character of the Registrar's memorandum so that landowners and their advisers may not be misled by it; and to point out that the vital question at the present time is not whether it is advisable for owners to seek to register with absolute or any other kind of title under the Land Transfer Acts, but the far more important question whether in seeking relief from the acknowledged difficulties incident to the proof of title to land and to its transfer the right road is being taken, or whether it would not be a more practical, as well as a more scientific course, to begin with a root and branch amendment of the law of real property, and then to adopt such methods of evidencing title and of effecting transfer as may be most suitable under the altered conditions.

This is not a new idea. So far back as the year 1879 Professor Maitland—himself an advocate of registration—wrote: "The simplification of our land laws which is needed is nothing less than a total abolition of all that is distinctive in real property law. The distinction between real and personal property might be done away, without any disturbance of substantial rights or interests. There would be a saving of money, of time, of temper, of trouble." At an even earlier date Mr. Joshua Williams had described the real property laws as "absurd and injurious." This evil registration has not removed, and cannot remove, but on the other hand the continued existence of the evil has much to do with the failure of registration.

The time is most opportune for considering whether land law reformers are on the right track. After experiments extending over half a century they have only succeeded in providing a system which the Royal Commission declares to be so imperfect that they cannot recommend its extension. Would it not be wise both for landowners and legislators—officials and lawyers—to set about making the law of real property as simple as that of stocks or chattels, with a view, when that has been done, of making the methods of recording title and effecting transfer as nearly as may be equally simple, and in the meantime to suspend further experimenting on lines unsuccessfully followed for so many years.

Legal News.

Appointment.

Mr. Bruce Penny, solicitor, of Luton, has been appointed Town Clerk of Lambeth. Mr. Penny has been Town Clerk of Luton.

Changes in Partnerships, &c.

Dissolutions.

Samuel Henry Sayers and Archie Raymond Wilkins, solicitors (Sayers & Wilkins), Hove. June 8. So far as concerns the said Samuel Henry Sayers, who retires from the said firm; the said Archie Raymond Wilkins will continue to carry on the said practice under the style or firm-name of Sayers & Wilkins.

Robert Samuel Tredgold, Robert Ralph Tredgold, and Albert Percy Michael Narlian, solicitors (Tredgold & Narlian), 71, Lincoln's Inn-fields, London, W.C. June 24. So far as regards the said Albert Percy Michael Narlian; such business will be carried on in the future by the said Robert Samuel Tredgold and Robert Ralph Tredgold, under the style or firm of Tredgold & Narlian. [*Gazette*, June 28.

Information Required.

FREDERICK B. GOODWIN, deceased, late of 33, Tredown-road, Sydenham.—To solicitors and others.—Information is desired regarding the above deceased, which may lead to discovery of a will spoken of by him as made in recent years. A suitable reward will be given.—Replies to Messrs. Peachey & Co., solicitors, 17, Salisbury-square, Fleet-street, E.C.

General.

An advertisement in a morning paper, says the *Evening Standard*, reads: "Will anyone of position, wealthy, philanthropic, possessing persuasive powers, possibly retired lawyer, capable of outwitting smart solicitor, act as voluntary mediator in will dispute?"

It is announced that, in consequence of the illness of Mr. Justice Darling, civil business at Manchester will not be taken until the criminal business has been disposed of by Mr. Justice Bucknill. It is expected that his Lordship will be able to begin the trial of the civil cases early next week.

Judge M. W. Pinckney tells the story of a coloured man, Sam Jones by name, who was, says the *Evening Standard*, on trial at Dawson City, for felony. The judge asked Sam if he desired the appointment of a lawyer to defend him. "No, sah," Sam replied, "I'se gwine to throw myself on the ignorance of the cote." [Is not this rather a venerable "chestnut"?]

Mr. Plowden, the police court magistrate, was, says the *Times*, taken ill while on vacation at Lausanne. On the 24th of June he entered a nursing home at Ouchy, where he was operated on, and on Saturday a telegram was received in London saying that the operation had been a success. He is progressing favourably, and he hopes to be able to resume his duties within six weeks.

The question of using just the right word in a pending Bill came up, says the *Central Law Journal*, in one of the Senate committees. Senator Page insisted that one cannot be too careful about using precisely the word that applies. "You may have heard," he said, "about the lawyer up in Vermont who died. The editor of the local paper wrote in his obituary that he had 'amassed a large fortune from his legal practice.' But the typesetter added an 's' to the word 'practice,' and then the obituary was vastly more accurate than the editor had intended it to be."

Mr. Henry Spray, treasurer of the United Law Clerks' Society, writing to the *Times* says: "I hope none of your readers will assume from the recent letter written to the Chancellor of the Exchequer and the Press by a firm of solicitors in Lincoln's-inn Fields that solicitors generally stop the pay of their clerks while ill. From an experience of fifty years as a law clerk, and for the last thirty years as treasurer of the United Law Clerks' Society, I have good reason to believe that the payment of salaries while clerks are ill is the rule and not the exception in both branches of the profession. . . . We have applied to the Insurance Commissioners for approval, and are inviting all classes of uninsured law clerks to join our ranks, having made provision for all grades of clerks, and I am glad to say that the Bench, the Bar, and the solicitors are cordially supporting us in taking this step."

Business at the Law Courts, says the *Daily Mail* of Wednesday last, is at a standstill. Of the most important class of cases—the special jury actions—not one is being tried to-day. Yesterday only one such case was tried in what is the Supreme Court for the country. Special jury actions and common jury actions, which were set down for trial last April, have not yet come on for hearing. No fewer than 349 more cases stand for trial than did this time last year. Why is this? Mainly (writes a barrister) because the two vacancies caused by the death of Mr. Justice Grantham and the retirement of Sir John Lawrence have not been filled, and temporarily because most of the judges are away in the provinces trying persons on such charges as a theft of a pair of boots, of some bacon, of two pipes and a small sum of money, and of a handcart!

Mr. Justice Bray, in addressing the Grand Jury at the opening of the Midland Assizes at Nottingham, yesterday, apologised, says the *Times*, for the inconvenience caused through the postponement of the opening of the commission, and explained that it was due to the fact that Lord Coleridge had been detained at Derby through the large number of civil cases. He himself had had to come down from London to take these assizes. This would have a most unfortunate effect on the business in London, where the arrears, already considerable at the beginning of the sittings, were accumulating very fast. The position would soon be serious, and the reason was not far to seek. Although the death of Mr. Justice Grantham and the retirement of Mr. Justice Lawrance occurred some months ago, he was sorry to say that no steps had been taken to fill the vacancies. It was not the fault of the judges, who had strongly represented the absolute necessity of filling the places of those two learned judges, and the Government had incurred grave responsibility in not doing so. It might be that when all the judges were well, and there were no extraordinary duties or pressure of business, they could get on for a time, but the moment any of the judges became ill—and most of them were over sixty years of age and got ill like other people—business was thrown into confusion. This was especially the case when so many judges were away on circuit, and suitors were most anxious to get their cases tried before the Long Vacation. He appealed to any of the Grand Jury who had influence with the Government to urge the appointment of two additional judges in the King's Bench Division. There would first have to be an address from both Houses of Parliament, but it was within the power of the Government to procure that at any time.

In unveiling the statue of Lord Bacon at Gray's Inn on Friday in last week, Mr. Balfour said: "The great man whose introduction into Gray's Inn some 300 years ago we have met to commemorate was a member of this society through his whole life. Here he spent many of his days before he rose to the highest legal position in the country, and after he fell from that position he returned to his old friends and dwelt again among his earliest surroundings. It was to this Inn he gave some of the best work of his life, adorning it, regulating it, and taking part in its transactions. I am told by those who are more competent to form an estimate than I am that he shewed, as we might easily expect, great breadth and mastery of legal principles, and that although he did not rival in learning that eminently disagreeable person, Sir Edward Coke, his great rival, yet I understand that his views upon codification were far in advance of the times, and, according to some authorities, had even an effect upon that great effort at legal codification, the *Code Napoléon*. Upon Lord Bacon as a politician, however, it would not be difficult, and it might be interesting, to dilate, for though I think he lacked that personality which is a necessary element of success in every age for a man who should succeed in politics, he had a breadth of view, a moderation of spirit which, had his advice been listened to, might have altered the history of this country, and even of Europe. It is easy for those who like drawing imaginary pictures of the historical might-have-been to conceive a man of Lord Bacon's breadth of vision advising a sovereign of these realms who should have the power and the initiative to carry out Lord Bacon's advice; and had such a combination occurred we might well have seen a development of Parliamentary and constitutional institutions carried out without all that was lost by our civil wars, all the bitterness of political and religious partisanship which threw back, in many respects, the cause of progress in this country for many years, and wiped us for more than a generation out of the map of Europe."

Court Papers.

Supreme Court of Judicature.

Rota of Registrars in Attendance on

Date.	Emergency Rota.	Appeal Court No. 2.	Mr. Justice Joyce.	Mr. Justice Swinfen Eady.
Monday July 8	Mr Borrer	Mr Bloxam	Mr Farmer	Mr Beal
Tuesday 9	Leach	Beal	Synge	Greswell
Wednesday..... 10	Goldschmidt	Greswell	Bloxam	Borrer
Thursday..... 11	Farmer	Leach	Goldschmidt	Synge
Friday 12	Church	Borrer	Leach	Farmer
Saturday 13	Synge	Goldschmidt	Church	Bloxam

Date.	Mr. Justice Warrington.	Mr. Justice Neville.	Mr. Justice Parker.	Mr. Justice Eve.
Monday July 8	Mr Synge	Mr Greswell	Mr Leach	Mr Goldschmidt
Tuesday 9	Borrer	Church	Goldschmidt	Bloxam
Wednesday..... 10	Beal	Leach	Church	Farmer
Thursday..... 11	Bloxam	Borrer	Greswell	Church
Friday 12	Goldschmidt	Synge	Beal	Greswell
Saturday 13	Farmer	Beal	Borrer	Leach

The Property Mart.

Forthcoming Auction Sales.

July 8.—Messrs. Weatherall & Green, at the Mart, at 2: Leasehold Property and Freehold Ground Rent (see advertisement, back page, June 29).

July 9.—Messrs. Daniel Smith, Son, & Oakley, at Ashford, at 3: Freehold Agricultural Holdings, &c. (see advertisement, page 517, June 1).

July 10.—Messrs. Trollope, at the Mart, at 2: Residences, Mansions, &c. (see advertisement, page iv, June 8.)

July 10.—Messrs. Edwin Fox, Bousfield, Burnetts, & Bandeley, at the Mart, at 2: Freehold Properties, &c. (see advertisement, page iii June 8, and back page, this week).

July 11.—Messrs. C. C. and T. Moore, at the Mart, at 2: Freehold and Leasehold Houses, Lands, &c. (see advertisement, page vi, June 8).

July 12.—Messrs. Field & Sons, at the Mart, at 2: Freehold Ground Rents, Warehouse (see advertisement, back page, this week).

July 13.—Messrs. Hampton & Sons, Freehold Residences and Building Sites, Residential and Sporting Estates, &c. (see advertisement, back page June 8).

July 16.—Messrs. Debenham, Tewson & Co., at the Mart, at 2: Freehold Properties, Building Estates, Residential Estates, Freehold and Leasehold Ground Rents, &c. (see advertisement, page ii, June 8).

July 15.—Messrs. Tuckett & Son, at the Mart, at 2: Freehold Ground Rents, Houses, &c. (see advertisement, back page, June 22).

July 17.—Messrs. Farebrother, Ellis, & Co., at the Mart, at 2: Freehold Properties, Residences, Sporting Estates, Building Land, &c. (see advertisement, back page May 18).

July 19.—Messrs. Wilford, Dixon & Winder, at the Mart, at 2: Leasehold Investments (see advertisement, back page, this week).

July 23.—Messrs. Marler & Marler, at the Mart, at 2: Residence (see advertisement, back page, this week).

Result of Sale.

Reversions, Life Policies, Shares, &c.

Messrs. H. E. Foster & Cranfield held their usual Fortnightly Periodical Sale of these interests, at the Mart, Tokenhouse-yard, E.C., on Thursday last, when the following Lots were sold at the prices mentioned, making a total of £1,925:—

ABSOLUTE REVERSION to One-third of £5,000 to Railway Stocks	Sold £410
" " " "	" £160
POLICY OF ASSURANCE for £1,000 } " " £2,000 }	" £1,310
10 SHARES of £10 each (£4 paid) in the Provident Clerks' and General Guarantee and Accident Co., Ltd.	" £145

Winding-up Notices.

London Gazette.—Friday, June 28.

JOINT STOCK COMPANIES.

Limited in Chancery.

British Investment Syndicate, Ltd.—Petn for winding up, presented June 21 directed to be heard July 9. A. R. Monks, solor to the petnr, 123, Cannon st Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of July 8.

Cross Fireproof Partitions, Ltd. (in Voluntary Liquidation)—Creditors are required, on or before July 2, to send their names and addresses and the particulars of their debts or claims, to Mr. R. C. Brown, 56, Stanley st, Liverpool, liquidator.

Dudoron and Morren, Ltd.—Creditors are required, on or before July 20, to send their names and addresses, and the particulars of their debts or claims, to Alfred Lenton, 23, Hereford, rd, Acton, W., liquidator.

Holmes Engine Co, Ltd (in Voluntary Liquidation)—Creditors are required, on or before July 26, to send their names and addresses, and the particulars of their debts or claims, to John Myers, 65, London Wall, liquidator.

Hopkins & Fatkson, Ltd.—Petn for winding up, presented June 24, directed to be heard at the Town Hall, Stalybridge, July 11 at 11 o'clock F. H. & W. Worsley, 7, Portland pl, Stalybridge, solors for the petnrs. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of July 10.

Lee Syndicate, Ltd.—Petn for winding-up, presented June 20, directed to be heard July 9. Mayo, Elder & Co, 10, Draper's gdns, Throgmorton av, solors for the petnrs. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of July 8.

Lewis & Co. (Bristol), Ltd.—Creditors are required, on or before July 31, to send their names and addresses, and the particulars of their debts or claims, to John Godfrey Taylor, 23, Baldwin st, Bristol, liquidator

Nawman Wolsey & Co, Ltd—Creditors are required, on or before July 15, to send their names and addresses, and the particulars of their debts or claims, to Alfred G. Deacon, 13 and 14, Corridor chmbrs, Leicester. Owston & Co, Leicester, solicitors for the liquidator.

Shutler, Ltd.—Creditors are required, on or before July 22, to send their names and addresses, and the particulars of their debts or claims, to Fred Woolley, 5, Portland st, Southampton, liquidator.

WESTERN REFINING Co, LTD.—Petn for winding up, presented June 24, directed to be heard July 9. Please & Sons, 15, Old Jewry chmbrs, solors for the petnrs. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of July 8.

WESTERN REFINING Co. LTD.—Creditors are required, on or before Aug 12, to send their names and addresses, and the particulars of their debts or claims, to George Beverley, 11, Grocers' Hall ct, Poultry, liquidator.

London Gazette—TUESDAY, July 2.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BATEMANS' MACHINE TOOL Co, LTD.—Creditors are required, on or before July 27, to send their names and addresses, and the particulars of their debts or claims, to Harry Douglas Leather, 10, East parade, Leeds. Lupton & Fawcett, Leeds, solors to the liquidator.

BIOFIX (SOUTHERN COUNTIES) LTD.—Petn for winding up, presented June 28, directed, to be heard July 16. Edwards & Co, 28, Sackville st, Piccadilly, solors for the petnrs. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of July 15.

BROWN AND POTTER, LTD (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before July 31, to send their names and addresses, and the particulars of their debts or claims, to Thomas Potter, 8, St. Saviourgage, York. Wood, York, solor to the liquidator.

MARGEWOOD LOCKS, LTD.—Creditors are required, on or before Aug 3, to send their names and addresses, and particulars of their debts or claims, to Marshall G. Wood 37, Doughty st, liquidator.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, June 21.

ROWE & Co, LTD.
ASHANTI QUARTZITE GOLD MINING Co, LTD.
BRITISH NORTH AMERICAN LAND AND DEVELOPMENT SYNDICATE, LTD.
D. G. TUNGATE, LTD.
BRITISH UNION AND NATIONAL INSURANCE Co, LTD.
BRITISH DUPERDUSSIN AEROPLANE SYNDICATE, LTD.
VICTOR PAGE, LTD.
SOUTH EASTERN ELECTRIC THEATRES, LTD.
BOTT AND STENNETT, LTD.
KARABOURNOU MERCURY SYNDICATE, LTD.
BRITISH PNEUMATIC RAILWAY SIGNAL Co, LTD., (Reconstruction).
JONIAH MERCURY SYNDICATE, LTD.
BRIDGE STREET FRIENDLY SOCIETY.
DEVON AND EAST CORNWALL MINES DEVELOPMENT, LTD.
MOZAMBIQUE MINES, LTD.
PORTSMOUTH WORKING MEN'S LIBERAL UNION, LTD.

London Gazette—TUESDAY, June 25.

PLYMOUTH BUFFALO CLUB, LTD.
MANCHESTER PEOPLE'S BANK, LTD.
MODERN MAN, LTD.
S. FOWLER & SONS, LTD.
ELY SHEET METAL AND WIRE WORKS, LTD.
FROMY, ROGER (UNITED KINGDOM), LTD.
T. E. FIRTH & SONS, LTD.
J. & T. BROCKLEHURST & SONS, LTD.
T. SHAW, LTD.
B. A. BURNEY, LTD.
M. COLLINS, LTD.
MOUNTAIN MINE COLLIERY Co, LTD. (Reconstruction.)
PHILIP CLIFTON, LTD.
LEAKE SUMNER GUN FIRE CONTROL SYNDICATE, LTD.

Creditors' Notices

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, June 14.

PLUME, GEORGE, High st, Woolwich, Licensed Victualler July 16 Ogilby v Plume, Swinfen Eady, J Plume, Courthill rd, Lewisham

London Gazette.—TUESDAY, June 18.

DAVIS, LUCY MARTHA, Clapham Rise, Surrey July 19 Meates and Another v Abell and Others. Joyce, J Lloyd, Lincoln's inn fields
MARSHALL, WILLIAM, Cabourne, Lincoln, Farmer July 19 Taylor v Walker, Swinfen Eady, J W Haddon Owen & Son, Louth

London Gazette.—FRIDAY, June 28.

EUSTACE, ROBERT, Penge, Surrey, Builder Oct 1 Lee v McMillan, Swinfen Eady, J Greenwood, Copthall av
WESSON, JOSEPH, Nottingham, Lace Manufacturer July 22 Bavin v Barlow and O'Rourke, Parker, J Barlow, Nottingham

London Gazette.—TUESDAY, July 2.

BROWN, JOHN, River rd, Holloway, Cattle Dealer Oct 15 Leaver v Burton, Joyce, J Leslie Field & Co, Essex st, Strand

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, June 25.

BAGSHAW, FANNY ELLEN, New Brighton, Chester Aug 8 Mogford, Birmingham
BEWERS, WILLIAM JOHN, Romford, Essex, Commercial Clerk July 31 Carr & Co, Rood la
BLENCH, ISABELLA, Tonsley hill, Wandsworth Aug 10 Sloper & Co, High st, Wandsworth
BROADBENT, SAMUEL, Gorton, Lancs, Hatter July 20 Pollitt, Manchester
BROWNRIDGE, SELINA, Ashton under Lyne July 29 Lees, Ashton under Lyne
BYLES, Rev ALFRED HOLDEN, Headingley, Leeds July 31 James, Leeds
CASTLE, HANNAH, Beverley, Yorks Aug 1 Laverack & Co, Hull
CHURTON, Rt Rev EDWARD TOWNSON, DD, Torquay Aug 10 Wilde & Co, Colleg hill
CLAYTON, JANE PERRY, Bournemouth July 31 Lafroy, Bournemouth
COATS, ARCHIBALD, Paisley, Renfrew, Scotland July 31 Maclay & Co, Glasgow
COHNITZ, CARL ERNST AUGUST, Ashley pl Aug 5 Rawle & Co, Bedford row
COTTON, MARIA ELLEN, Ryde, I of W July 13 Matthews, Shanklin, I of W
DAKIN, ELIZABETH, Matley, nr Hyde, Caester, Farmer July 10 Clayton & Son, Ashton under Lyne
DEACON, ADA EMMA, Walton on Thames Aug 5 Rawle & Co, Bedford row
DOVER, HENRY, Crawley, Sussex Aug 1 Fraser & Christian, Finsbury circus
DYER, ALFRED, Hastings July 20 Ray, Hastings
EMPSON, HENRY WILLIAM, JP, Harrogate July 30 Turner, York
FAIRWEATHER, JAMES RICHARD, Undugoda, Sabaragamuwa, Ceylon Aug 2 Stow & Co, Lincoln's inn fields
FOWLER, RACHEL, Tunbridge Wells July 30 Deacon & Co, Great St Helens
GARDNER, THOMAS VERNON, Edgbaston, Birmingh m July 29 Rooke & Bradley, Birmingham
GENESE, ISAAC, Marli House, Highbury New Park, Wholesale Clothier July 31 Lindo & Co, West st, Finsbury circus
GRIFFITHS, THOMAS, North side, Clapham Common July 30 Dean & Son, Liverpool
HARTWELL, JOHN, St Agnes pl, Kennington Park, Caretaker July 27 Hewlett & Co, Raymond bldgs
HELLIWELL, JAMES OATES, Clayton, nr Bradford, Blanket Merchant July 31 Firth & Firth, Bradford
HILL, FREDERICK, Yardley Wood, Warwick July 31 Jaques & Sons, Birmingham
HUGHES, THOMAS, Hixon, Staffs July 1 Ellis, Stoke on Trent
IRVINE, ELIZABETH BARBARA, Newcastle upon Tyne July 25 Brown & Holliday, North Shields
JONES, JOHN, Llanllwchaiarn, Montgomery July 1 Woosnam, Newtown
LOFTY, SAMUEL PERRY, The Grove, Camberwell Aug 6 Baker & Nairne, Crosby sq
MACFARLANE, JOSEPH, Whitfield st, Tottenham Court rd July 15 Leggatt & Leggatt, Great James st
MARRIOTT, GEORGE HOLDCROFT, Edgbaston, Warwick, Electro Plater July 31 Jaques & Sons, Birmingham
MARSH, SAMUEL, Worsley, Lancs, Estate Agent's Cashier July 22 Grundy & Co. Manchester
MATHIESON, JAMES EWING, Ladbrooke gr, Notting Hill Aug 7 Clayton & Co, Lancaster pl
MORRIS, WILLIAM JOHN, Stechford, Worcester July 31 Jaques & Sons, Birmingham
NEWTON, EMMA, Lye, Worcester July 13 Grove, Halesowen
OWENS, ANN, Seacombe, Chester July 25 Suter, Liverpool
ROBERTS, JANE, Bangor July 24 Williams, Bangor
ROUND, ADAM, Erdington, Warwick, Haulage Contractor July 31 Jaques & Sons, Birmingham
SMITHSON, JOHN, Scarborough, Farmer July 31 Drawbridge, Scarborough
STEVENS, SYDNEY GEORGE, Woodgrange av, Ealing Common, Drapers' Buyer July 21 Ford & Ford, Outer Temple, Strand
STOPS, ALBERT, Marylebone rd Aug 7 Nash & Co, Queen st
THURSBY, MARY, Stow on the Wold, Glos July 20 Park & Co, Essex st, Strand
TOKE, JOHN LESLIE, Great Chart, Kent July 6 Hallett & Co, Ashford, Kent
TOWNEND, JANE, Huddersfield July 15 Marshall, uddersfield
TOWNSEND, THOMAS, Acock's Green, Worcester July 31 Jaques & Sons, Birmingham
TURNER, ELIZABETH ANN LATHAM, Macclesfield July 22 Oldfield, Macclesfield
ULCOQ, MARIE, Idol ln Aug 5 Gasquet & Co, Great Tower st
WAIERHOUSE, CHARLES, Idle, Bradford, Stone Merchant Aug 5 Moore & Shepherd Bradford
WEST, THOMAS, Canterbury Aug 31 Whichcord, Canterbury
WILKINSON, NATHAN, Church, Lancs, Manufacturer July 20 Brooks, Manchester
WILKINSON, WILLIAM, Bootham, Yorks July 26 Wilkinson, York

London Gazette.—FRIDAY, June 28.

BARR, JOHN SMITH, Whitley Bay, Northumberland July 31 Soden Bird & Sons Newcastle upon Tyne
BEVAN, THOMAS, King Edward rd, South Hackney July 31 Voss & Sons, 173, Bethna Green rd
BILTON, ELEANOR, Bradford July 10 Jeffery, Bradford
BROWN, ELIZA, New Wanstead, Essex July 30 Twyford, Moorgate st
CAVENDISH, TYRELL WILLIAM, Little Onn Hall, Stafford July 31 Broughton & Co, Great Marlborough st
CLARKE, Rev. RUPERT CHARLES, Ellesborough, Bucks Aug. 1 Horward & James, Aylesbury
CLEAVER, JOHN, Ebury st, Westminster, Tailor Aug. 10 Draper, Ebury st, Westminster
COOPER, MARY, York Aug 2 Shaftoe & Son, York
COOPER, WILLIAM, Richmond rd, Dalston July 25 Snow & Co, Great St Thomas Apostle
DENT, Rev CHARLES, Gloucester ter, Hyde Park Aug 10 Stephenson & Co, Lombard st
ELVY, WILLIAM, Sheldwich, Kent, Farmer Aug 1 Tassell & Son, Faversham
GRANVILLIER, EDMOND EMILE OSIAS, Thayer st, Manchester sq July 23 Duffy, Basinghall st
GREVILLE-NUGENT, Hon ROBERT SOUTHWELL, Pankow, Germany Aug 12 Bloxam & Co, Lincoln's inn fields
GULSON, ROBERT WILLIAM, Ruskin walk, Herne hill, Surrey, Builder July 31 Cartwright, Gt Portland st
HARVEY, ELIZABETH LUCY, Bournemouth July 30 Llewellyn & Son, Tunstall
HOOD, Rev ROBERT FULLER ACLAND, Shackleford, Surrey July 31 Radcliffe & Hood, Craven st, Charing Cross
HOUSLEY, AGNES, Mansfield, Notts Aug 1 Bryan & Armstrong, Mansfield, Notts
IRBY, ADELINE PAULINE, Boyland Hall, Norfolk Aug 12 Shaen & Co, Bedford row
JONES, ELIZABETH, Daventry July 24 Cooke & Sons, Luton
JUSTICE, ROBERT, West Retford, Notts, Labourer Aug 24 Mee & Co, Retford
LEES, MARY ELLEN, Alvaston, Derby Aug 10 Briggs, Derby
MAIER, OTTO, New Brighton, Chester July 31 Eskrigge & Roby, Liverpool
MATHEAD, WILLIAM HENRY, Abingdon July 29 Martin & Martin, Reading
MILLS, FREDERICK SEPTIMUS, Ashton on Mersey, Calico Printers' Salesman Aug 16 Diggles & Ogden, Manchester
OPENSHAW, FREDERICK, Southport Aug 14 Ferrar & Co, Manchester
OXEN, DAVID HUNTER, Newcastle under Lyne, Chemist July 30 Hind, Newcastle
PAINE, EDWIN ALFRED, Longsdon Paine & Breton, Hanley
PATCH, The Rev. HENRY, St. Leonards on Sea Scadding & Bodkin, Gordon st, Gordon sq
PATCH, JAMES, Barons Court Chambers, West Kensington July 31 Scadding & Bodkin, Gordon st, Gordon sq
PICKTHALL, MARY ANNE, Whitehaven, Cumberland July 27 Thompson, Whitehaven
PINCHES, EDWARD EWEN, Nevern rd, South Kensington, Barrister at Law July 31 Rydon, Cornhill
POLLARD, JOHN HARVEY, West Kirby July 29 Woolcott & Co, West Kirby, Cheshire
PYCROFT, JANE EMILY, Sunbury, Middlx July 26 Stansbury & Co, Chancery ln
RAYER, JANE BASKERVILLE, Tiverton July 29 Withers & Co, Arundel st, Strand
ROBINSON, BENJAMIN TINDALE, Bishopsgate st, Shipowner July 29 Harrison & Son, West Hartlepool
ROBSON, THOMAS, Wolsingham, Durham July 24 Proud & Son, Bishop Auckland
SANDERS, HENRY INGALTON, Southampton, Contractor July 29 Page & Gulliford Southampton
SMITH, ABRAHAM HENRY, Bristol Aug 12 Latchams & Montague, Bristol
SMITH, ANDREW, Leicester, Tailor Aug 31 Wright & Co, Leicester
SMYTH, CHARLES JOHN MONCRIEFF, Addison cresc, Kensington August 2 Surr & Co, Laurence Pountney hill
THOMAS, LEWIS JOHN, Brockley, Kent July 26 Brookhouse, Queen st
TRUMAN, CHARLES, Chudleigh, Devon July 25 Hacker & Michelmore, Newton Abbot
TRYON, CLARA JANE, Sutherland st, Ebury Bridge July 24 Oldman & Co, Harcourt bldgs, Temple
TUKE, ALICE MARIA, Hove July 19 Gedge & Co, Norfolk st, Strand
WALSH, SOPHIA, Lincoln July 25 Andrew & Thompson Lincoln
WARD, WILLIAM HUBBLEDAY, Lincoln, Farmer July 12 Thimbleby & Son Spilsby
WARWELL, RICHARD HART, Deal, Kent, August 2 Mowll & Mowll, Dover

WARWELL, MARY JANE, Deal, Kent, August 2 Mowll & Mowll, Dover
WATKINS, LAWRENCE AUGUSTUS, Ashingdon, Essex July 26 Freeman, Eldon st
WATSON, ANN WILLSON, Milton Regis, Kent July 24 Tassell & Son, Faversham
WHITE, ARTHUR MARTIN, Awebridge, Romsey, Hampshire July 30 Pope, Romsey
WIGGINS, FLORENCE, Boscombe, Bournemouth July 27 French & Haines, Boscombe
WILSON, DOROTHY ISABELLA, Windermere, Westmorland September 30 Milne, Kendal
WYGRAM, ALICE FITZ, Hampton Hill, Middlx July 29 Crawley & Co, Arlington st

Bankruptcy Notices.

London Gazette.—TUESDAY, June 25.

FIRST MEETINGS.

ABRAHAMS, JOSEPH, Brick ln, Spitalfields, Debt Collector July 4 at 11 Bankruptcy bldgs, Carey st
BROWN, WILLIAM HENRY, Pontypridd, Builder July 4 at 11 30 Off Rec, St Catherine's chmbrs, St Catherine st, Pontypridd
BULLINGHAM, JOHN WILLIAM, Attercliffe, Sheffield, Engineer July 3 at 12 Off Rec, Figtree ln, Sheffield
CARROLL, SAURIN MICHAEL, Southsea, Tobacconist July 4 at 12 Off Rec, Cambridge junct, High st, Portsmouth
CARVILL, CHARLES JOHN, King's Heath, Birmingham, Fruiterer July 3 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham
COHEN, JULIA, Bootle, Lancs July 4 at 11 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool
COOPER, JAMES SYDNEY, Pendleton, Salford, Physician July 4 at 3 Off Rec, Byrom st, Manchester
DAVIES, BENJAMIN, Chester, Stationer July 5 at 12 Crypt chmbrs, Chester
DAVIS, WILLIAM GEORGE, Cheltenham, Fish Frier July 6 at 3.45 County Court bldgs, Cheltenham
DIGBY, EDWARD EVERARD, Northumberland av July 4 at 12 Bankruptcy bldgs, Carey st
DUNDAS, Sir LORENZO G DUNDAS, East Molesey July 3 at 11 132, York rd, Westminster Bridge rd
EATON, MONTAGUE, VICTOR EATON and MADELINE EATON, Birmingham, Gas Fittings Manufacturers July 3 at 12.30 Ruskin chmbrs, 191, Corporation st, Birmingham
EVANS, SAMUEL LAVINGTON, Taunton, Tanner July 3 at 3.15 3, Hammet st, Taunton
HAMILTON, KATE MURRAY, Brompton rd July 8 at 11 Bankruptcy bldgs, Carey st
HARBOURNE, HENRY JOHN, Worcester, Boot Maker July 3 at 11 Off Rec, 11, Copenhagen st, Worcester
HEAPS, JOHN, and ROBERT HEAPS, Keighley, Butchers July 3 at 3 Off Rec, 12, Duke st, Bradford
HIGSON, JOHN, Atherton, Lancs July 5 at 11 Off Rec, 19, Exchange st, Bolton
HODGKINSON, ALICE GERTRUDE, Sheffield July 3 at 11.30 Off Rec, Figtree ln, Sheffield
HORTON, WILLIAM HENRY, Manchester, Motor Engineer July 3 at 2.30 Off Rec, Byrom st, Manchester
HUGHES, ROBERT, Llanynghenedl, Anglesey, Farmer July 5 at 2.30 Stanley Hotel, Holyhead
ILETT, PHILIP DANIEL, Bracknell, Berks, Publican July 4 at 12 Off Rec, 14, Bedford row
LEIGHTON, ALFRED WILLIAM EDGAR, and SIDNEY ARTHUR WILLIAM LEIGHTON, High Holborn, House Furnishers July 8 at 12 Bankruptcy bldgs, Carey st
LISTON, BEATRICE, Camberley, Surrey July 3 at 11.30 132, York rd, Westminster Bridge rd
LYALL, ROBERT HENRY, Nelson, Lancs July 3 at 3 Off Rec, 13, Winckley st, Preston
MILLOTT, JAMES, Mansfield, Notts, Painter July 3 at 3 Off Rec, 4, Castle pl, Park st, Nottingham
MORRIS, DAVID PARRY, Rhyl, Flint, Traveller July 5 at 12.30 Crypt chmbrs, Chester
MUIRHEAD, CHARLES ALBERT, Cheadle Hulme Cheshire, Solicitor July 3 at 3 Off Rec, Byrom st, Manchester
PARNELL, FREDERICK WILLIAM, Portsmouth, Tobacconist July 4 at 3 Off Rec, Cambridge junct, High st, Portsmouth
PRESLEY, RAYMOND LIONEL, Bridgwater, Watchmaker July 3 at 11.30 Off Rec, 26, Baldwin st, Bristol
REYNOLDS, WILLIAM BEDDOE, Berrington, Salop, Farmer July 6 at 11.30 Law Society's Rooms, College hill, Shrewsbury
SIDEBOTTOM, WALTER, Accrington, Chemist July 3 at 11 St John's Lodge, Richmond ter, Blackburn
SKEARS, WILLIAM WOODWARD, Northampton, Grocer July 3 at 12 Off Rec, The Parade, Northampton
TEMPLEMAN, THOMAS, Bridgwater, Bootmaker July 3 at 11.45 Off Rec, 26, Baldwin st, Bristol
TILLEY, THOMAS EDWARD, Richmond rd, Earl's Court July 4 at 12 Bankruptcy bldgs, Carey st
TWEED, HUBERT STILLFRIED, Gordon mans, Francis st, Broker July 4 at 11 Bankruptcy bldgs, Carey st
WALKER, HARRY JAMES, Horfield, Bristol, Coach Builder July 3 at 12 Off Rec, 26, Baldwin st, Bristol
WALTERS, CHARLES, Eastleigh, Hants Cycle Dealer July 3 at 12 Off Rec, Midland Bank chmbrs, High st, Southampton
WATCHORN, ROBERT, Owston Ferry, Lincoln Labourer July 4 at 12.30 Off Rec, 10, Bank st, Lincoln
WHITFIELD, GEORGE JOHN, Aston, Birmingham Butcher July 3 at 12 Ruskin chmbrs, 191, Corporation st, Birmingham
WOOD, THOMAS, Cheadle, Cheshire Ironmonger July 5 at 11 Off Rec, 6, Vernon st, Stockport

Amended Notice substituted for that published in the London Gazette of June 21

HERVEY, GEORGE EDWARD, Eastbourne Engineer (As previously gazetted)

ADJUDICATIONS.

ABRAHAMS, JOSEPH, Brick ln, Spitalfields, Debt Collector High Court Pet June 20 Ord June 20
BANKS, REGINALD SHEVILL, Snainton, Yorks, Nurseryman Scarborough Pet June 22 Ord June 22
BIRD, CHARLES ERNEST, Liverpool, Sawdust Contractor Liverpool Pet June 8 Ord June 22
BRETTINGHAM, RICHARD EDWARD NOEL, Colchester, Insurance Inspector Colchester Pet June 21 Ord June 21
BROWN, WILLIAM HENRY, Pontypridd, Builder Pontypridd Pet June 18 Ord June 18
BUMBY, WILLIAM, Thirsk, Grocer Northallerton Pet June 5 Ord June 20
CATLING, JOHN ROBERT, Southchurch, Southend on Sea, Advertising Representative, Chelmsford Pet June 21 Ord June 21
COHEN, JULIA, Bootle, Lancs Liverpool Pet June 22 Ord June 22
DUNDAS Sir LORENZO G DUNDAS, East Molesey, Surrey Kingston, Surrey Pet May 30 Ord June 21
FENNELL, EDWARD FENNER, Whitley, Reading, Farmer Reading Pet April 13 Ord June 20
FINLAY, HENRY, St Helens, Lancs, Brewer Liverpool Pet June 3 Ord June 20
HANDFORD, SAM, Cheadle Hulme, Cheshire, Consulting Engineer Manchester Pet May 8 Ord June 20
HAYES, MARY ANN, Sedgley, Staffs Dudley Pet June 20 Ord June 20
HEAPS, JOHN, and ROBERT HEAPS, Keighley, Butchers Bradford Pet June 20 Ord June 20
HERVEY, GEORGE EDWARD, Eastbourne, Engineer Eastbourne Pet June 18 Ord June 22
HUGHES, ROBERT, Llanynghenedl, Anglesea, Farmer Bangor Pet June 19 Ord June 19
KENDALL, FRANK McKINSTRY, Poole, Dorset, Horse Clothing Manufacturer Poole Pet May 31 Ord June 22
LARKE, HENRY, Beccles, Suffolk, Carpenter Great Yarmouth Pet June 22 Ord June 22
LEIGHTON, ALFRED WILLIAM EDGAR, and SIDNEY ARTHUR WILLIAM LEIGHTON, High Holborn, House Furnishers High Court Pet June 21 Ord June 21
MORRIS, DAVID PARRY, Rhyl, Flint, Traveller Bangor Pet June 3 Ord June 20
NORTH, SAMUEL ERNEST, Great Grimsby, Timber Importer Great Grimsby Pet June 19 Ord June 19
REVILL, WILLIAM, Conisborough, Yorks, Butcher Sheffield Pet June 21 Ord June 21
REYNOLDS, WILLIAM BEDDOE, Berrington, Salop, Farmer Shrewsbury Pet June 21 Ord June 21
SIMS, ERNEST, Teddington, Auctioneer Kingston, Surrey Pet Mar 23 Ord June 20
TIMMIS, ROWLAND, Longton, Staffs, Plumber Stoke upon Trent Pet June 22 Ord June 22
WALTERS, CHARLES, Eastleigh, Hants, Cycle Dealer Southampton Pet June 11 Ord June 22

Amended Notice substituted for that published in the London Gazette of April 12:

ZAIDENKNOP, MORRIS, Fairleigh rd, Stoke Newington, Fruit Merchant High Court Pet Mar 11 Ord April 4

Amended Notice substituted for that published in the London Gazette of June 21:

WATCHORN, ROBERT, Owston Ferry, Lincoln, Labourer Lincoln Pet June 17 Ord June 17

London Gazette.—FRIDAY, June 28.

RECEIVING ORDERS.

BRIGGS, JAMES, John st, Bedford row, Solicitor High Court Pet May 13 Ord June 25
CATER, WILLIAM DE WILDE, Ryder st, St James's, Military Outfitter High Court Pet June 11 Ord June 25
COLLETT, LEONARD, Nantwich, Builder Nantwich Pet June 24 Ord June 24
COX, HENRY GEORGE, Middlesbrough, Painter Middlesbrough Pet June 24 Ord June 24
CRABTREE, EDWARD, Darwen, Clothlooker Blackburn Pet June 26 Ord June 26
DAINTON, FREDERICK W, Calabria rd, Highbury, Builder High Court Pet May 30 Ord June 24
FROST, LIZZIE, Ashton under Lyne Ashton under Lyne Pet June 25 Ord June 25
GODWIN, WILLIAM HENRY, and AUSTIN FRANCIS GODWIN, Withington, Hereford, Encaustic Tile Manufacturers Hereford Pet June 26 Ord June 26
HALL, GEORGE THOMAS, Bedford Park, Croydon, Coal Merchant Croydon Pet June 25 Ord June 25
HILL, FRANCIS ROLAND, Walsall, Grocer Walsall Pet June 24 Ord June 24
KING, CYRIL T, Bassett rd, North Kensington High Court Pet Jan 16 Ord June 26
KNELLER, GEORGE, Sholing, Southampton, Hire Carter Southampton Pet June 25 Ord June 25
LANE, GRAHAM MAURICE, Bedminster, Bristol, Baker Bristol Pet June 26 Ord June 26
LEE, THOMAS, Crawley, Sussex, Farmer Brighton Pet June 25 Ord June 25
LYNN, CHARLES, Cleethorpes, Painter Great Grimsby Pet June 24 Ord June 24
MEREDITH, GEORGE, Rochdale, Grocer Rochdale Pet June 25 Ord June 25
MIDDLETON, JOSEPH, Stockport, Fish Merchant Stockport Pet May 25 Ord June 26
NIXON, ROBERT, BEARDMORE, Birmingham, Baker Birmingham Pet June 25 Ord June 25
ORTON, JOHN, Wolverhampton, Grocer Wolverhampton Pet June 25 Ord June 25
PAPPA, ALEC GEORGE, Avonmore rd, Kensington High Court Pet May 24 Ord June 26
PAUL, THOMAS MONAGHAN, Manchester, Musical Director High Court Pet June 24 Ord June 24
PETERS, JAMES ANDERSON, Bath, Physician Bath Pet June 6 Ord June 25
RYDER, ARTHUR EDWIN THARRATT, Great Driffield, Yorks, Confectioner Kingston upon Hull Pet June 26 Ord June 26
SADLER, ALFRED HENRY, Camp rd, Wimbledon Common, Dairyman High Court Pet May 10 Ord June 24
SMITH, RIDDIS FAITH, Gerrard st, Soho, Music Hall Arciste High Court Pet June 25 Ord June 25
THOMPSON, DAVID, Rochdale, Solicitor Rochdale Pet May 24 Ord June 25
VINE, LOUIS HOOPER, Purley, Surrey Croydon Pet June 10 Ord June 25
WARSING, ROBERT, Accrington, Ice Merchant Blackburn Pet June 15 Ord June 26
WEARMOUTH, CHARLES, LISTER, Bearpark, Durham, Farmer Durham Pet June 26 Ord June 26
WILLIAMS, LLEWELLYN ARTHUR, CHARLES DANIEL WILLIAMS, and WILLIAM WILLIAMS, Woolburn Green, Bucks, Plumbers Aylesbury Pet June 25 Ord June 25

FIRST MEETINGS.

BANKS, REGINALD SHEVILL, Snainton, Yorks, Nurseryman July 10 at 4 Off Rec, 48, Westborough, Scarborough
BIRD, CHARLES ERNEST, Liverpool, Sawdust Contractor July 9 at 12 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool
BRETTINGHAM, RICHARD EDWARD NOEL, Colchester, Insurance Inspector July 10 at 12.30 Off Rec, 36, Princes st, Ipswich

BRIGGS, JAMES, John st, Bedford row, Solicitor July 9 at 11 Bankruptcy bldgs, Carey st
CATER, WILLIAM DE WILDE, Ryder st, St James', Military Outfitter July 8 at 1 Bankruptcy bldgs, Carey st
CATLING, JOHN ROBERT, Southchurch, Southend on Sea Advertising Representative July 8 at 12 Off Rec, 14, Bedford row
COLE, OWEN, Little Downham, nr Ely, Cambridge, Labourer July 6 at 11.30 Lamb Hotel, Ely
DAINTON, FREDERICK W, Calabria rd, Highbury, Builder July 8 at 11 Bankruptcy bldgs Carey st
DASH, GEORGE HENRY, Cambridge, Cycle Engineer July 8 at 12 Off Rec, 5, Petty cury, Cambridge
FINLEY, HENRY, Sutton, St Helen's, Lancs, Brewer July 9 at 11 Off Rec, Union Marine bldgs, 11, Dale st, Liverpool
HAYES, MARY ANN, Sedgley, Staffs, Grocer July 8 at 12.30 Off Rec, 1, Priory st, Dudley
HILL, FRANCIS ROLAND Walsall, Grocer July 9 at 12 Off Rec, 30, Lichfield st, Wolverhampton
JOHNSTONE, NELSON, Luton, Beds, Medical Practitioner July 6 at 12 Off Rec, The Parade, Northampton
KNELLER, GEORGE, Sholing, Southampton, Hire Carter July 9 at 12 Off Rec, Midland Bank chmbrs, High st, Southampton
LARKE, HENRY, Beccles, Suffolk, Carpenter July 6 at 12.30 Off Rec, 8, King st, Norwich
LEE, THOMAS, Crawley, Farmer July 6 at 11.30 Off Rec, 12a, Marlborough pl, Brighton
LYNN, CHARLES, Cleethorpes, Painter July 6 at 11 Off Rec, St Mary's chmbrs, Great Grimsby
NORTH, SAMUEL ERNEST, Great Grimsby, Timber Importer July 9 at 11 Off Rec, St Mary's chmbrs, Great Grimsby
ORTON, JOHN, Wolverhampton, Grocer July 10 at 12 Off Rec, 30, Lichfield st, Wolverhampton
PAPPA, ALEC GEORGE, Avonmore rd, Kensington July 11 at 12 Bankruptcy bldgs, Carey st
PAUL, THOMAS MONAGHAN, Manchester, Musical Director July 10 at 1 Bankruptcy bldgs, Carey st
ROBERTS, ARTHUR, Norwich, Plumber July 6 at 12 Off Rec, 8, King's st, Norwich
ROUND, BENJAMIN BERT, Holly Hall, nr Dudley, Worcester Grocer July 8 at 12 Off Rec, 1, Priory st, Dudley
SADLER, ALFRED HENRY, Camp road, Wimbledon Common, Dairyman July 11 at 11 Bankruptcy bldgs, Carey st
SHACKLOCK, EVERARD, East Kirkby, Notts July 9 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
SMITH, EDDIE FAITZ, Gerrard st, Soho, Music Hall Artiste July 10 at 11 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

COLE, OWEN, Little Downham, nr Ely, Cambs, Labourer Cambridge Pet June 22 Ord June 24
COLLETT, LEONARD, Nantwich, Builder Nantwich and Crewe Pet June 24 Ord June 24
COX, HENRY GEORGE, Middlesbrough, Painter Middlesbrough Pet June 24 Ord June 24
CRABTREE, EDWARD, Darwen, Clothlooker Blackburn Pet June 26 Ord June 26
DAINTON, FREDERICK WILLIAM, Calabria rd, Highbury, Builder High Court Pet May 30 Ord June 25
FROST, LIZZIE, Ashton under Lyne Ashton under Lyne Pet June 25 Ord June 25
HILL, FRANCIS ROLAND, Walsall, Grocer Walsall Pet June 24 Ord June 24
JENNER, EDWARD JOHN, Higham Station av, Walthamstow, Builder High Court Pet June 7 Ord June 22
JOHNSTONE, NELSON, Luton, Beds, Medical Practitioner Luton Pet June 6 Ord June 26
KNELLER, GEORGE, Sholing, Southampton, Hire Carter Southampton Pet June 25 Ord June 25
LANE, GRAHAM MAURICE, Badminster, Bristol, Baker Bristol Pet June 26 Ord June 26
LATHAM, HARRY GOULD, Croydon, Sanitary Engineer Croydon Pet May 16 Ord June 25
LEE, THOMAS, Crawley, Farmer Brighton Pet June 25 Ord June 27
LYNN, CHARLES, Cleethorpes, Painter Great Grimsby Pet June 24 Ord June 24
MEREDITH, GEORGE, Rochdale, Grocer Rochdale Pet June 25 Ord June 25
MILLS, HARRY, Holloway rd, Fishmonger High Court Pet May 16 Ord June 26
ORTON, JOHN, Wolverhampton, Grocer Wolverhampton Pet June 25 Ord June 25
PAUL, THOMAS MONAGHAN, Manchester, Musical Director High Court Pet June 24 Ord June 24
ROBERTS, ARTHUR, Norwich, Plumber Norwich Pet June 8 Ord June 25
RYDER, ARTHUR EDWIN THARRATT, Great Driffield, Yorks, Confectioner Kingston upon Hull Pet June 26 Ord June 26
SKILLMAN, WILLIAM GREEN, Redbourne, Herts, Butcher St Albans Pet June 7 Ord June 26
SMITH, EDDIE FAITZ, Gerrard st, Soho, Music Hall Artiste High Court Pet June 25 Ord June 25
TILLEY, THOMAS EDWARD, Richmond rd, Earl's Court High Court Pet May 24 Ord June 22
WEARMOUTH, CHARLES LISTER, Stotgate, Bearpark, Durham, Farmer Durham Pet June 26 Ord June 26
WHITE, MAURICE RICHARD LYNDON, Merstham, Surrey, Publisher High Court Pet May 31 Ord June 24
WILLIAMS, LLEWELLYN ARTHUR, CHARLES DANIEL WILLIAMS, and WILLIAM WILLIAMS, Woburn Green, Bucks, Plumbers Aylesbury Pet June 25 Ord June 25
WOOLLASTON, GEORGE, Rockmead rd, South Hackney, Builder High Court Pet Mar 4 Ord June 24

London Gazette.—TUESDAY, July 2.

RECEIVING ORDERS.

ASHBY, EDWIN PHILIP, Great Grimsby, Tailor Great Grimsby Pet June 28 Ord June 28
BROOKS, JAMES WILLIAM, Belton, Suffolk, Blacksmith Great Yarmouth Pet June 29 Ord June 29
BUCKLEY, JAMES TALFORD, Birchfield rd, Aston, Birmingham, Fruiterer Birmingham Pet June 27 Ord June 27
CACKETT, FREDERICK WILLIAM, Seven Kings, Essex, Cycle Dealer Chelmsford Pet June 26 Ord June 28
COUZENS, GEORGE ALFRED, Cardiff, Outfitter Cardiff Pet June 27 Ord June 27
DAVIES, CHARLES, Caerau, nr Maesteg, Glam, Colliery Haulier Cardiff Pet June 27 Ord June 27
DIMMOCK, HERBERT, Luton, Grocer Luton Pet June 29 Ord June 29
FOWBRAKER, FRANCIS HENRY, Queen's rd, Dalston High Court Pet June 6 Ord June 28
GILMOUR, DAVID, Menai Bridge, Anglesey, Watchmaker Bangor Pet June 29 Ord June 29
HARTLEY, ARTHUR MILES, Brook, Birmingham, Tobacconist Birmingham Pet June 27 Ord June 27
HILL, GEORGE MYTTON, Petworth, Sussex Portsmouth Pet May 22 Ord June 24
HOBSON, LIONEL FREDERICK VINCENT, Barcombe Mills, Sussex Lewes Pet June 28 Ord June 28
HODGES, NORMAN DOUGLAS, Portsmouth Portsmouth Pet June 27 Ord June 27
JONES, ROBERT OWEN, Blaenau Festiniog, Merioneth, Solicitor Portmadoc Pet June 1 Ord June 28
JONES, THOMAS, Talsarn, Cardigan, Blacksmith Aberystwyth Pet June 28 Ord June 28
LITTLE, ERNEST, Moorgate st, Manager to Wine Merchant High Court Pet June 27 Ord June 27
LONEY, FRED, Dewsbury, Yorks, Greengrocer Dewsbury Pet June 27 Ord June 27
PARKER, LUCY, Derby Derby Pet June 27 Ord June 27
PETCH, JOHN FRANCIS ROBSON, Bridlington, Cab Proprietor Scarborough Pet June 27 Ord June 27
RAMPLING, AMBROSE HUSTINGS, Lowestoft, Boot Maker Great Yarmouth Pet June 29 Ord June 29
ROGERS, WALTER SEPTIMUS, High st, Walton on Thames, Surrey, House Agent's Manager Kingston, Surrey Pet June 28 Ord June 24
SCOTT, JAMES EDWARD, Coal Exchange High Court Pet May 16 Ord June 27
SLATTER, ALFRED, Caxton House, Westminster High Court Pet Mar 25 Ord June 24
STEPHENSON, ROBERT HENRY, Southsea, Veterinary Surgeon Portsmouth Pet June 27 Ord June 27
TAYLOR, JAMES, Oxford Oxford Pet June 7 Ord June 28
TAYLOR, THOMAS, Blackheath, Staffs, Grocer Dudley Pet June 27 Ord June 27
VAN PRAAGH, LIONEL, Charing Cross High Court Pet May 31 Ord June 27
VENGHANT, ADOLPHE, Sloane st, Belgravia, Ladies' Tailor High Court Pet June 29 Ord June 29
VON OSTHEIM, Count H, King st, St James' High Court Pet May 15 Ord June 27
WERDS, CHARLES, and GUSTAVE WERDS, Lisle st, Leicester sq, Music Hall Performers High Court Pet June 27 Ord June 27
WILLIAMS, MORGAN, Tumble, Carmarthen, Engine Driver Pet June 24 Ord June 28
WILLIAMS, WILLIAM, Maidenhead, Oil Dealer Windsor Pet June 28 Ord June 28

WILLIS, SAMUEL DUNCAN, Manchester, Yarn Agent Manchester Pet June 7 Ord June 28

Amended Notice substituted for that published in the London Gazette of June 21.

COOKSON, ERNEST EDWARD SAWREY, Richm nd, Yorks Northallerton Pet May 31 Ord June 17

FIRST MEETINGS.

BUCKLEY, JAMES TALFORD, Aston, Birmingham, Fruiterer July 12 at 12 Ruskin chmbrs, 191, Corporation st, Birmingham

BUMBY, WILLIAM, Thirsk, Yorks, Grocer July 10 at 10.30 Off Rec, Court chmbrs, Albert rd, Middlesbrough

CLARK, JOHN RIMINGTON, Kirsby Stephen, Westmorland, Miller July 12 at 3 Off Rec, 16, Cornwallis st, Barrow in Furness

COLLETT, LEONARD, Nantwich, Builder July 11 at 12 Off Rec, King st, Newcastle, Staffs

COX, HENRY GEORGE, Middlesbrough, Painter July 10 at 12 Off Rec, Court chmbrs, Albert rd, Middlesbrough

FEDDEN, WILLIAM AGNEW, Weston super Mare, Solicitor July 10 at 12.30 Off Rec, 26, Baldwin st, Bristol

FOWERAKER, FRANCIS HENRY, Queen's rd, Dalston July 12 at 11 Bankruptcy bldgs, Carey st

FROST, LIZZIE, Ashton under Lyne July 10 at 2 30 Off Rec, Byrom st, Manchester

GODWIN, WILLIAM HENRY, and AUSTIN FRANCIS, GODWIN, Withington, Hereford, Encaustic Tile Manufacturers July 10 at 12.45 2, Offa st, Hereford

HALL, GEORGE THOMAS, Croydon, Coal Merchant July 10 at 11 132, York rd, Westminster Bridge rd

HARTLEY, ARTHUR, MILES, Birmingham, Tobacconist July 12 at 11.30 Ruskin chmbrs, 191, Corporation st Birmingham

HOBSON, LIONEL FREDERICK VINCENT, Barcombe Mills, Sussex July 10 at 12 Off Rec, 12a, Marlborough pl, Brighton

HOLMES, FRANK HENRY, Hulme, Manchester Narrow Fabric Manufacturer July 10 at 3 Off Rec, Byrom st, Manchester

KING, CYRIL T, Bassett rd, North Kensington July 10 at 12 Bankruptcy bldgs, Carey st

LANE, GRAHAM MAURICE, Bedminster, Bristol, Baker July 10 at 12.15 Off Rec, 26, Baldwin st, Bristol

LEWIS, JOHN WILDSMITH, Ross, Hereford, Baker July 10 at 12 2, Offa st, Hereford

LITTLE, ERNEST, Moorgate st, Manager to Wine Merchant July 10 at 11 Bankruptcy bldgs, Carey st

LONEY, FRED, Dewsbury, Yorks, Greengrocer July 10 at 11 Off Rec, Bank chmbrs, Corporation st Dewsbury

MERREDITH, GEORGE, Rochdale, Grocer July 16 at 11.30 Town Hall, Rochdale

MORGAN, THOMAS, Caeathraw, nr Carnarvon, Gardener July 10 at 12 Crypt chmbrs, Chester

NIXON, ROBERT BEARDMORE, Birmingham, Baker July 17 at 11.30 Ruskin chmbrs, 191, Corporation st, Birmingham

PARKER, LUCY, Derby July 11 at 11.30 Off Rec, 5, Victoria bldgs, London rd, Derby

PETCH, JOHN FRANCIS ROBSON, Bridlington, Cab Proprietor July 10 at 4.30 Off Rec, 48, Westborough, Scarborough

PETERS, JAMES ANDERSON, Bath, Physician July 10 at 12 Off Rec, 26, Baldwin st, Bristol

REES, WILLIAM, Openshaw, Manchester, Chemist's Assistant July 10 at 11.30 Off Rec, 26, Baldwin st, Bristol

REVILL, WILLIAM, Conisborough, Yorks, Butcher July 11 at 3 Off Rec, Figtree ln, Sheffield

RYDER, ARTHUR EDWIN THARRATT, Great Driffield, York, Confectioner July 10 at 11 Off Rec, York City Bank chmbrs, Lowgate, Hull

SCOTT, JAMES EDWARD, Coal exchange July 12 at 11 Bankruptcy bldgs, Carey st

SLATTER, ALFRED, Caxton House, Westminster July 11 at 1 Bankruptcy bldgs, Carey st

TASKER, JOHN, St Philips, Bristol, Tobacco Dealer July 10 at 11.45 Off Rec, 26, Baldwin st, Bristol

TAYLOR, THOMAS, Blackheath, Staffs, Grocer July 11 at 12 Off Rec, 1, Priory st, Dudley

THOMPSON, DAVID, Rochdale, Solicitor July 16 at 12 Town Hall, Rochdale

TIMMIS, ROWLAND, Longton, Stoke on Trent, Plumber July 10 at 11.30 Off Rec, King st, Newcastle, Staffordshire

VAN, FRAAGH LIONEL, Charing Cross July 12 at 12 Bankruptcy bldgs, Carey st

VINE, LOUIS HOOPER, Purley, Surrey July 10 at 11.30 132, York rd, Westminster Bridge rd

VON OSTHEIM, Count H, King st, St James' July 11 at 11.30 Bankruptcy bldgs, Carey st

WEEDS, CHARLES and GUSTAVE WEEDS, Lisle st, Leicester sq, Music Hall Performers July 12 at 1 Bankruptcy bldgs, Carey st

WILLIAMS, MORGAN, Tumble, Carmarthenshire, Engine Driver July 10 at 12 Off Rec, 4, Queen st, Carmarthen

ADJUDICATIONS.

ASHBY, EDWIN PHILIP, Great Grimsby, Tailor Great Grimsby Pet June 28 Ord June 28

BROOKS, JAMES WILLIAM, Belton, Suffolk, Blacksmith Great Yarmouth Pet June 29 Ord June 29

BUCKLEY, JAMES TALFORD, Aston, Birmingham, Fruiterer Birmingham Pet June 27 Ord June 27

CACKETT, FREDERICK WILLIAM, Seven Kings, Essex, Cycle Dealer Chelmsford Pet June 26 Ord June 28

CROMAR, ALEXANDER BRUCE, and GEORGE DUTHIE CROMAR, Pembroke, Drapers Pembroke Dock Pet May 16 Ord June 27

COUKENS, GEORGE ALFRED, Cardiff, Outfitter Cardiff Pet June 27 Ord June 27

DAVIES, CHARLES, Caerau, nr Maesteg, Glam, Colliery Haulier Cardiff Pet June 27 Ord June 27

DIMMOCK, HERBERT, Luton, Grocer Luton Pet June 29 Ord June 29

DUNTHORNE, EDWIN EDWARD, Liverpool, Retail Jeweller Liverpool Pet May 17 Ord June 28

EVANS, SAMUEL LAVINGTON, Taunton, Tanner Taunton Pet May 10 Ord June 28

GILMOUR, DAVID, Menai Bridge, Anglesey, Watchmaker Bangor Pet June 29 Ord June 29

GRAVELEY, WYNEFRID HENRY and JOHN HACKETT, Leeds, Boot Manufacturers Leeds Pet June 11 Ord June 29

HALL, GEORGE THOMAS, Croydon, Coal Merchant Croydon Pet June 25 Ord June 29

HARTLEY, ARTHUR MILES, Birmingham, Tobacconist Birmingham Pet June 27 Ord June 28

HARTMANN, CARL and GUSTAVE VAN ATTENHOVEN, Lisle st, Leicester sq, Music Hall Performers High Court Pet June 27 Ord June 27

HILL, WILLIAM DUDLEY, Ross on Wye, Hereford High Court Pet Mar 16 Ord June 28

HOBSON, LIONEL FREDERICK VINCENT, Barcombe Mills, Sussex Lewes Pet June 28 Ord June 28

JACKS, JACK, Shrewsbury, Salop, Draper Shrewsbury Pet June 1 Ord June 29

JOHNSON, ARTHUR, Dowlais, Merthyr Tydfil, Master Baker Merthyr Tydfil Pet May 20 Ord June 28

LITTLE, ERNEST, Moorgate st, Manager to Wine Merchant High Court Pet June 27 Ord June 27

LONEY, FRED, Dewsbury, Yorks, Greengrocer Dewsbury Pet June 27 Ord June 27

MOATE, THOMAS, Scarborough, Chauffeur Leeds Pet May 6 Ord June 25

NIXON, ROBERT BEARDMORE, Birmingham, Baker Birmingham Pet June 25 Ord June 27

PARKER, LUCY, Derby Derby Pet June 27 Ord June 27

PETCH, JOHN FRANCIS ROBSON, Bridlington, Cab Proprietor Scarborough Pet June 27 Ord June 27

RAMPLING, AMBROSE HASTINGS, Lowestoft, Bootmaker Great Yarmouth Pet June 29 Ord June 29

STEPHENSON, ROBERT HENRY, Southsea, Veterinary Surgeon Portsmouth Pet June 27 Ord June 27

TAYLOR, THOMAS, Blackheath, Staffs, Grocer Dudley Pet June 27 Ord June 27

WILLIAMS, MORGAN, Tumble, Carmarthen, Engine Driver Carmarthen Pet June 28 Ord June 28

WILLIAMS, WILLIAM, Maidenhead, Oil Dealer Windsor Pet June 28 Ord June 28